

Commonwealth of Massachusetts
Department of Corporations and Taxation



ANNUAL REPORT

1975-1976

Alfred C. Holland

COMMISSIONER OF CORPORATIONS
AND TAXATION

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OWEN L. CLARKE
COMMISSIONER

AJB - 436
The Commonwealth of Massachusetts

Department of Corporations and Taxation

Leverett Saltonstall Building

100 Cambridge Street, Boston 02204

The Honorable Michael S. Dukakis
Governor of Massachusetts
and Members of the Massachusetts
General Court

Gentlemen:

In compliance with the provisions of Section 29 of Chapter 58 of the General Laws, I, as Commissioner of the Department of Corporations and Taxation, herewith submit this Annual Report of the State Tax Commission for the year ending June 30, 1976.

The report follows the provisions of Chapter 14 of the General Laws which established the State Tax Commission consisting of the Division of Administrative Services, Division of State Taxes and the Division of Local Finances.

It is hoped that the contents of this report will be valuable and provide information of the organization and functions of the Department.

Respectfully submitted,

Owen L. Clarke

Commissioner of Corporations
and Taxation

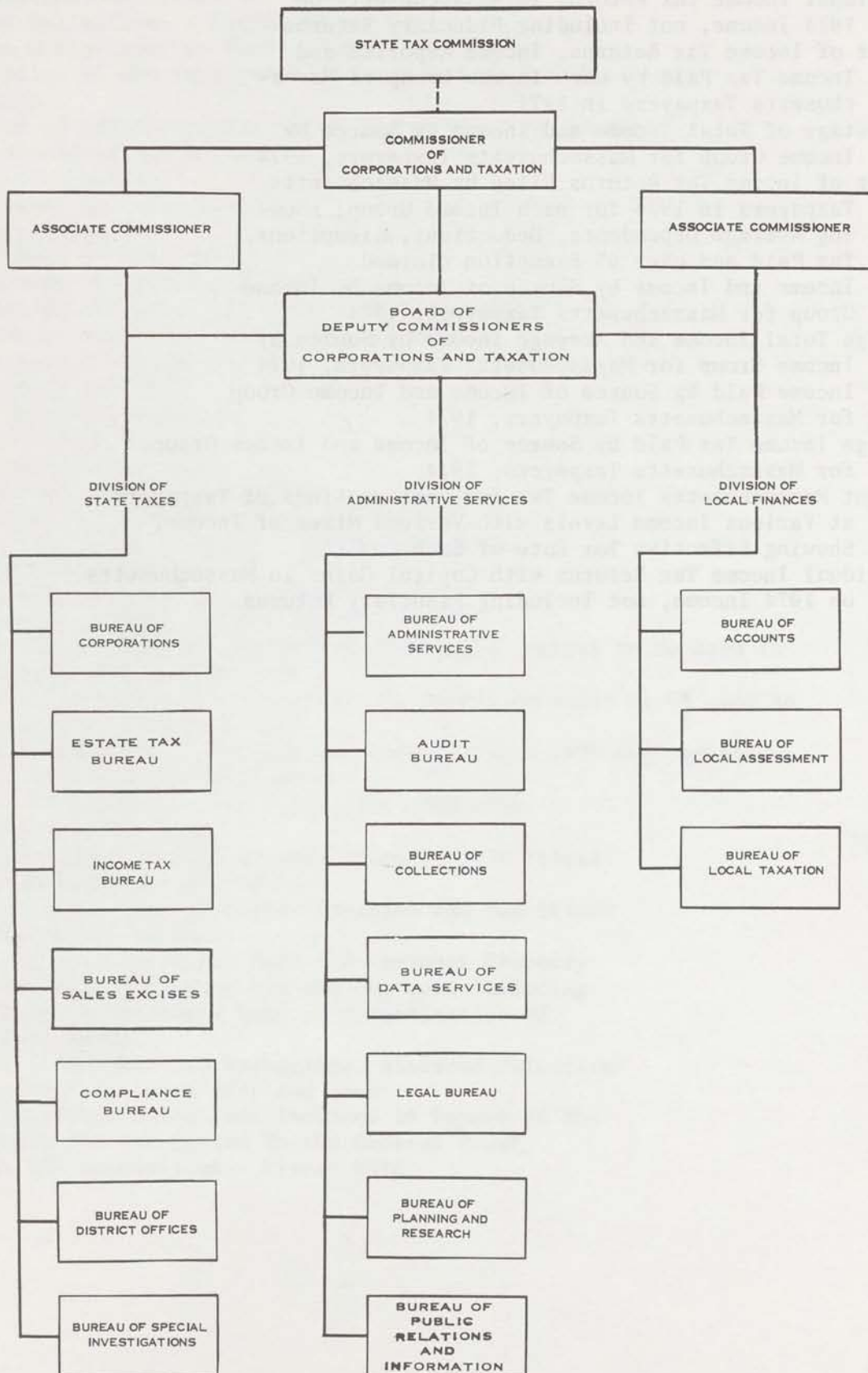
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COMMONWEALTH OF MASSACHUSETTS
Department of Corporations and Taxation
ORGANIZATIONAL CHART



March 8, 1976

THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF CORPORATIONS AND TAXATION

Organization:

State Tax Commission:

Chairman, Owen L. Clarke
Member, L. Joyce Hampers
Member, Ruth L. Kleinfeld

Commissioner of Corporations and Taxation, Owen L. Clarke
Associate Commissioner (Division of State Taxes), L. Joyce Hampers
Associate Commissioner (Division of Local Finances), Ruth L. Kleinfeld

Board of Deputy Commissioners:

Deputy Commissioner, Nicholas L. Metaxas
Deputy Commissioner, Daniel B. Breen
Deputy Commissioner, Joseph M. Quinn
Deputy Commissioner, George Osganian

Division of Administrative Services:

Bureau of Administrative Services, Walter J. McCarthy, (Ass't. Chief)
Audit Bureau, James J. Kelly
Bureau of Collections, Edward J. Fitzgerald
Bureau of Data Services, A. Phyllis O'Halloran
Legal Bureau, John J. White
Bureau of Planning and Research, Elizabeth M. Cox
Bureau of Public Relations and Information, George J. Donnelly

Division of State Taxes:

Bureau of Corporations, Robert S. Kelley
Estate Tax Bureau, Vincent J. Celia
Income Tax Bureau, Andrew Capuano
Bureau of Sales Excises, Francis P. Holland
Compliance Bureau, Augustine Rancatore (Ass't Chief)
Bureau of District Offices, Henry A. Dardeno
Bureau of Special Investigations, Thomas A. McDonough

Division of Local Finances:

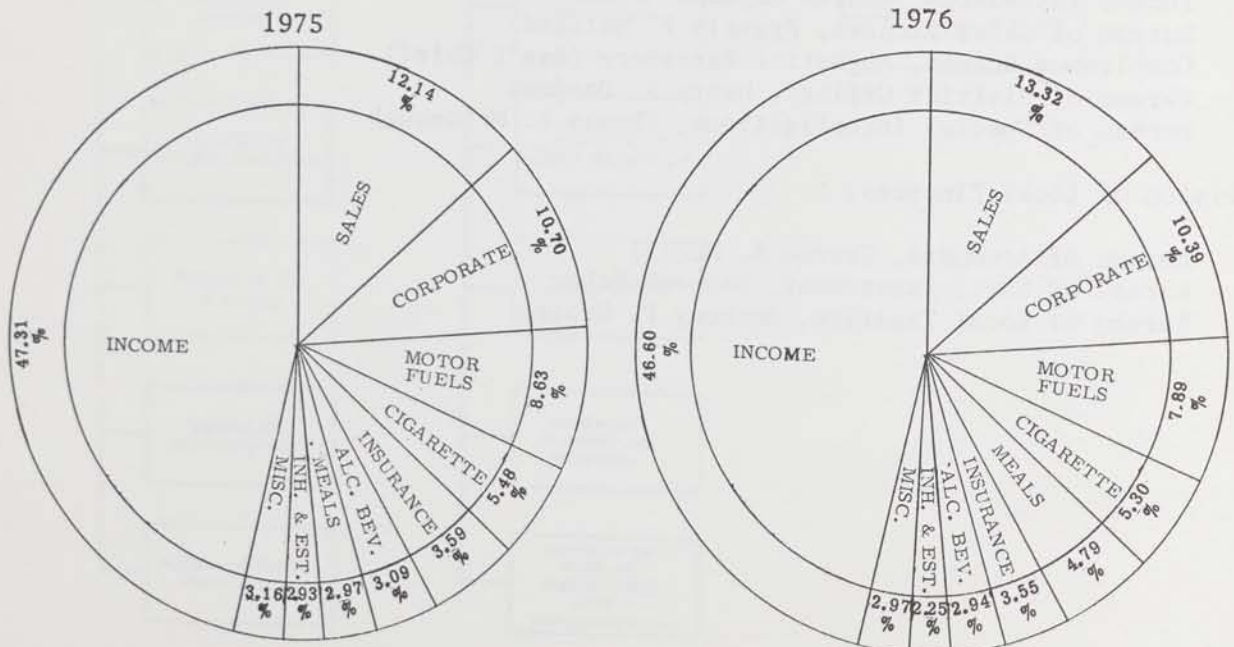
Bureau of Accounts, Gordon A. McGill
Bureau of Local Assessment, Deborah Ecker
Bureau of Local Taxation, Anthony P. Grosso

NET TAX COLLECTIONS
FISCAL YEARS-1975 AND 1976

Tax or Excise	1975	1976	% Change
Alcoholic Beverages	\$ 64,327,872.33	\$ 76,580,769.72	19.05%
Commercial Banks	20,198,224.99	12,504,998.95	(38.11)
Savings Banks	19,429,000.88	25,267,914.70	30.05
Cigarette	114,149,691.20	138,195,183.89	21.06
Corporations (Bus., Mfg., & I.C.)	222,996,152.86	271,144,672.76	21.59
Deeds	6,240,190.12	7,252,045.02	16.22
Income:			
Estimated Payments	161,132,775.57	186,986,871.05	16.05
Withholdings	885,708,882.88	1,013,271,167.83	14.40
Returns & Bills	100,457,452.34	132,036,012.31	31.43
Sub-total	1,147,299,110.79	1,332,294,051.19	16.12
Less Refunds & Abatements	161,673,089.36	116,531,286.95	(27.92)
Sub-total Income	985,626,021.43	1,215,762,764.24	23.35
Inheritance & Estate	61,174,062.31	58,707,207.76	(4.03)
Insurance	74,369,649.65	92,705,286.54	24.65
Meals	61,886,563.41	125,036,869.32	102.04
Motor Fuels	179,912,965.04	205,826,283.50	14.40
Public Utilities	6,028,080.44	16,614,881.39	175.62
Room Occupancy	9,662,366.43	10,515,122.64	8.83
Sales & Use Tax	252,945,561.95	347,454,182.03	37.36
Miscellaneous:			
Beano	3,261,778.04	4,172,824.76	27.93
Club Alcoholic Beverage	217,272.46	171,558.78	(21.04)
Motor Vehicle Excise	595,427.71	471,354.20	(20.84)
Raffles & Bazaars	299,575.43	311,705.24	4.05
TOTAL	\$2,083,320,456.68	\$2,608,695,625.44	25.22

*Excludes - Racing and boxing taxes-not administered by this Department
 -Departmental non-tax revenue-Urban Redevelopment Excise \$10,093,820.70,
 Insurance Assessments \$1,581,433.95 and Departmental fees and licenses
 \$965,620.64.

PERCENT OF NET TAX COLLECTIONS BY SOURCE OF REVENUE
FISCAL YEARS ENDING JUNE 30



NET TAX COLLECTIONS BY FUND
FISCAL YEAR 1975 AND 1976

<u>Fund</u>	<u>1975</u>	<u>Percent of Total</u>	<u>1976</u>	<u>Percent of Total</u>
General Fund	\$1,870,567,798.60	89.79	\$2,219,933,347.64	85.10
General Obligations			106,798,497.21	4.09
Highway	177,288,429.48	8.51	180,498,717.07	6.92
Mass. Transportation			93,537,371.56	3.59
Other Funds	35,464,228.60	1.70	7,927,691.96	.30
Total*	\$2,083,320,456.68	100.00	\$2,608,695,625.44	100.00

General Obligations Fund and Mass Transportation established by Chapter 291, Acts of 1975, effective July 1, 1975 through June 30, 1980.

Allocations of certain revenues changed from General Fund after Fiscal 1975.

*Excludes - Racing and boxing taxes-not administered by this Department
-Departmental non-tax revenue-Urban Redevelopment Excise \$10,093,820.70, Insurance Assessments \$1,581,433.95 and Departmental fees and licenses \$965,620.64.

NUMBER OF TAX RETURNS FILED IN 1976 FISCAL YEAR
BY
TYPE OF TAX OR EXCISE

<u>Tax or Excise</u>	<u>Number</u>
Income	2,300,000
Corporations	100,000
Corporation Estimates	100,000
Individual Estimates	800,000
Meals	204,000
Sales	464,000
Room Occupancy	13,200
Withholding	1,015,000
Alcoholic Beverages	1,100
Insurance	1,125
Motor Fuels	2,284
Public Utilities	60
Banks	338
Estate	32,000
Miscellaneous	20,000
Total	5,053,107

The Department of Corporations and Taxation is the principle tax administration agency for the Commonwealth of Massachusetts and administers and enforces 13 major tax programs including the largest single source of state revenue, the personal income tax. In fulfilling these duties the Department collected in excess of \$2.6 billions for the period ending June 30, 1976, an increase of 23.8% over the prior year. For the same period it refunded more than \$162 millions of over withheld or estimated amounts.

In addition, the Department has general supervisory and advisory responsibilities over the imposition and collection of property taxes at the local level as well as the monitoring and auditing of municipal finances in general, including the certification and distribution of state revenue aid and reimbursements to the 351 cities and towns of the Commonwealth.

The Department's initial priority is state tax administration followed by local taxation. Within the first priority, the Department is attending to the processing of tax returns and payments with concentration in the area of accelerating the depositing of tax revenues which involve more than 5 million tax returns.

Closely aligned with the overall tax effort is a major endeavor in the areas of audit and compliance. In recent budgetary requests, the Department stressed the urgent need for an increase of personnel and support in these two vital areas in order to maximize the total tax revenues. This need was recognized in the fiscal year 1974 budget with the authorization of 166 additional positions and the Department subsequently established an Audit Bureau in its Division of Administrative Services and a Compliance Bureau in the Division of State Taxes. Substantial additional revenue is anticipated in future years as these operations increase in efficiency.

Local tax administration has been substantially expanded as a result of the Supreme Court decision in the Sudbury case from which stems a judicially mandated requirement to assess all property, wherever situated in the Commonwealth, at full and fair cash value. Related thereto are the development of new methods for determination of equalized valuations, equitable property tax administration, expended training and education, professionalization of personnel and issuance of manuals.

TOTAL DEPARTMENTAL EXPENSE BY ACTIVITY
1976 Fiscal Year
Exclusive of Bureau of Accounts and New York Audit Office

<u>Activity</u>	<u>Authorized Positions</u>	<u>Expense</u>
Operations	414	\$ 3,079,378.
Processing	279	3,018,966.
Compliance	109	1,132,754.
Office Audit	193	1,566,169.
Field Audit	243	2,329,232.
Forms Prod./Distr.	8	1,371,503.
Local Taxation	54	617,216.
Administrative Support	114	1,425,839.
Total	1,414	\$14,541,057.

THE TAXES

<u>Type of Tax</u>	<u>Measure</u>	<u>Rate</u>	<u>Return Due</u>
Personal Income ¹	Dividends, Capital Gains and Interest other than Mass. bank interest.	10.75%	On or before April 15 for calendar year filings. The 15th day of the 4th month for fiscal filings.
	Other Income	5.375%	
<u>Withholding, on an annual basis:</u> <ol style="list-style-type: none"> Over \$25,000 - DUE WEEKLY on or before the THIRD business day following the 7th, 15th, 22nd and/or last day of the month. Form M-941D DUE QUARTERLY must also be returned on or before the last day of April, July, October and January respectively. \$1,201 to \$25,000 - DUE MONTHLY on or before the FIFTEENTH day of the following month except during March, June, September and December - then DUE the last day of the following month. \$101 to \$1,200 - DUE QUARTERLY on or before April 30, July 31, October 31 and January 31. \$0 to \$100 - DUE ANNUALLY on or before January 31 of the following year. <u>Estimated Tax</u> , due quarterly on or before the 15th day of April, June, September and January.			
Estate (replaced Inheritance for deaths on or after January 1 1976)	Taxable estate (after expenses, debts, losses, exemptions, charitable and marital deductions)	5% to 16%	Within 9 months after the date of the decedent's death.
Alcoholic Beverages ²	Malt (31-gal. bbl.)	\$3.30	Monthly, on or before the 20th day of the month.
	Cider 3%-6% (wine gal.)	\$.03	
	Still wine 3%-6% (wine gal.)	\$.55	
	Sparkling wine (wine gal.)	\$.70	
	Alcoholic beverages 15% or less (wine gal.)	\$1.10	
	Alcoholic beverage more than 15° 50% (wine gal.)	\$4.05	
	Alcoholic beverage more than 50% (proof gal.)	\$4.05	

Type of Tax	Measure	Rate	Return Due
Cigarette ²	20-count package	\$.21	Monthly, on the 20th day of the month. Unclassified importers must file upon importation or acquisition.
Deeds	Sales price (less mortgage assumed) of real estate	\$1.14 per \$500	Monthly, on or before the 10th day of the month.
Food and/or Alcoholic Beverages ²	All "restaurant" food and on-premise consumption of alcoholic beverages in any amount	8%	Monthly, on or before the 20th day of the month.
Motor Fuels ²	Gallon	\$.085	Monthly, on or before the last day of the month, except in the month of June, on or before the 20th day.
Room Occupancy	Transient Room Occupancy	5.7%	Monthly, on or before the 20th day of the month.
Sales and Use Tax ³	Sale rental or use of tangible personal property	5%	On or before the 20th day following the close of the tax period. If annual liability: \$100. per year or less - ANNUAL filings \$101. - 1,200 per year - QUARTERLY filings OVER \$1,200 per year - MONTHLY filings
Business Corporation ¹	Net Income Tangible property or Net Worth Minimum	9.5% \$2.60 per \$1,000 \$228	15th day of third month after close of taxable year.
<div> <p>Estimated TAX, due quarterly as follows:</p> <p>15th day of third month of taxable year - 30% of estimated tax due.</p> <p>15th day of sixth month of taxable year - 25% of estimated tax due.</p> <p>15th day of ninth month of taxable year - 25% of estimated tax due.</p> <p>15th day of twelfth month of taxable year - 20% of estimated tax due.</p> </div>			
Security Corporation	Gross Income	0.33%	Same as business corporations
Regulated	Gross Income	1.32%	
Unregulated	Minimum	\$228.	

Type of Tax	Measure	Rate	Return Due
Commercial Bank	Net Income	12.54%	Same as business corporations.
Savings Institution	Deposits (semi-annual)	0.0625%	On or before the 25th day of the seventh month of the taxable year and the 25th day of the first month following the close of the taxable year.
	Net Income	1.254%	
Public Utilities	Net Income	6.5%	Same as business corporations.
Insurance Company ¹			
Domestic Life	Annuity Considerations	2.28%	On or before March 15.
	Other Premiums	3.2%	
	Gross Investment Income	1.0%	
Foreign Life	Premiums	2.0%	
Domestic Casualty	Premiums	2.28%	On or before March 15.
	Gross Investment Income	1.0%	
Foreign Casualty	Premiums	2.28%	
Ocean Marine	Underwriting Profit	5.7%	On or before May 15.
Beano	Gross Receipts	5%	Ten days after game is held.
Club Alcoholic Beverages	Gross Receipts	0.57%	On or before April 15.
Motor Vehicle-garaged outside Massachusetts	90% to 10% of Manufacturer's list price	\$66. per \$1,000	On or before sixty days from Notice of Tax.
Raffles/Bazaars	Gross Receipts	5%	On or before ten days after event is held.

1. Rates apply to years beginning after December 31, 1975.

2. Rates effective July 1, 1975.

3. Rate effective November 12, 1975.

*2.86 per \$1,000 of value for years ending on 12/31/75 and thereafter through 11/30/76; \$2.60 for years ending on 12/31/74 and thereafter through 11/30/75; \$5.76 for years ending 12/31/73 and thereafter through 11/30/74; \$7.98 for years beginning after 12/31/68 and ending thereafter through 11/30/73.

DIVISION OF ADMINISTRATIVE SERVICES
FUNCTIONS BY BUREAUS

Administration Bureau

The Administration Bureau serves as the Executive Office of the State Tax Department. It is under the supervision and control of the Commissioner of Corporations and Taxation. The duties of this bureau include payroll, personnel actions, insurance, industrial accidents, budget and accounts, affirmative action employee relations, grievance procedures and inventory control. The bureau also provides administrative support to other state departments including the Office of Administration and Finance, Office of Employee Relations, Division of Employment Security, Division of Personnel Administration and U.S. Government offices, banks, private firms and individuals. In 1976, the budget for personal services expenses and operations of the Department totalled \$14,550,000. In addition, the Administration Bureau is also responsible for the following non-operational budget accounts.

Loss of Taxes on State Owned Land	\$ 14,601,285
Loss of Taxes-Property taken for Flood Control	200,000
Real Estate Abatements	3,300,000
Government Center-Boston	357,575
Police Career Incentive Program	1,221,964
Reconstruction and maintenance of Public Highways	18,758,886
School Aid	427,000,000
	<u>\$465,439,710</u>

Audit Bureau

The Audit Bureau, which emphasized the functional approach in its initial organization, expanded its audit functions in 1976 to include, besides Individual Income Tax and Corporation Excise, the additional audit areas of Sales and Use, Alcoholic Beverages, Meals, Room Occupancy, Motor Fuels, Motor Carrier and Special Fuels Excises.

Review of audit selection, assignment of audit cases, report preparation and personnel was begun so that a uniform approach to audit would be realized to assure the maximum amount of return for each audit hour expended.

Meals and Room Occupancy audits are jointly undertaken where required and a general compliance procedure is used to insure complete adherence to the law. Changes in General Laws, Chapter 64B, relative to meals under one dollar, which became taxable in late 1975, intensified the coverage of fast food, function halls and catering establishments, necessitating an increase in personnel assigned to this section.

Sales and Use Tax audit activity continues to produce substantial tax gains. At present, our agents have been auditing within the Commonwealth and those states that are contiguous with Massachusetts. Future plans take into consideration wider coverage of states not so closely located. Such an undertaking would return additional tax revenues.

During the year various sections of the bureau are required to handle special collection activity. One such project was related to collections in the Inheritance Tax area which resulted in over one million dollars of revenue being

collected in a short period of time. Another general collection project in May, June and July of 1976 resulted in over two million dollars being collected. While proceeding with its basic audit role the bureau also provides personnel for the Individual Taxpayer Assistance Program at numerous locations throughout the Commonwealth during the regular filing period.

In spite of these diversions from audit work, the bureau's audit program resulted in the following:

Personal Income Taxes		
Field Audit	\$2,064,628.47	
Office Audit	<u>3,978,892.76</u>	\$ 6,043,521.23
Withholding Taxes		4,775,385.05
Corporation Taxes		3,728,276.91
Meals Taxes		5,811,539.57
Motor Fuels Taxes		294,450.18
Sales Taxes		3,506,232.52
Alcoholic Beverages Taxes		<u>72,931.81</u>
Total		\$24,232,337.27

Bureau of Collections

The Bureau of Collections serves as the accounting agency for the Department of Corporations and Taxation. All bookkeeping for the department relating to receipts and expenditures is processed in this bureau.

It is the responsibility of this bureau to keep accurate accounting of all state taxes administered, involving sixty-one (61) types of taxes and fees and to report all deposits to the Treasurer and Receiver-General and the Comptroller.

The allocation of receipts totalling \$2,784,201,059.75 and the accounting and verification of all refunds totalling \$162,864,558.52 for Fiscal Year 1976 is broken down into seventy (70) accounts indicating the fund to which the tax or refund is being credited or debited.

Net tax collections for 1975 and 1976 are shown on page 6.

Legal Bureau

The Legal Bureau has a chief of bureau, seven tax counsels and a small clerical staff.

The Bureau provides legal advice and assistance on tax matters to the Commissioner, the State Tax Commission and the various bureaus of the Department. The bureau also assists in preparation of contracts and rental of space for tax offices. The bureau advises and assists the Commissioner and the Administration Bureau on personnel matters including civil service appeals and grievances under union contracts and serves as liaison with the Office of Employee Relations.

The bureau represents the State Tax Commission on appeals to the Appellate Tax Board and the Commissioner on appeals to the probate courts concerning inheritance and estate taxes and at hearings in the Federal Bankruptcy Court. In fiscal 1976 there were 174 appeals to the Appellate Tax Board from State Tax Commission decisions including 78 appeals by cities and towns from their equalized valuations as determined by the Commission. Thirty inheritance tax cases were appealed to the probate courts.

When requested by the Attorney General, the bureau represents the Department in litigation in the District and Superior Courts. When designated as special assistant attorney generals for that purpose, tax counsel argue tax appeals in the Supreme Judicial Court.

The bureau drafts the legislative recommendations of the State Tax Commission and other legislation as required. Progress of the approximately 700 tax bills filed annually with the legislature is monitored by the bureau, which also drafts reports on pending bills for legislative committees, the Secretary of Administration and Finance and the Governor.

The bureau drafts State Tax Commission regulations, Commissioner rulings, letter rulings and answers to correspondence referred to it by the Commissioner.

Bureau of Data Services

The responsibility of this bureau consists of the following:

1. Mailing of all tax returns and notices
2. Cutting and sorting all incoming mail
3. Opening and preparing all tax returns for pre-audit and cash flow
4. Data entry processing
5. Computer processing
6. Systems design and programming
7. Taxpayers' Assistance
8. Accounts receivable on Income and Business tax returns

The bureau mails annually approximately 7,500,000 Income and Business Tax returns. 2,500,000 of these represent Long and Short Form Individual Tax returns. Four inserting machines are utilized for the 1,050,000 short form card returns. and a Cheshire Labeling machine for the 1,250,000 Long Form Income Tax booklets. The mailing volume of Business Tax returns includes 1,104,000 monthly, 460,000 quarterly and 100,000 annually. The volume on weekly Weekly Withholding tax returns is 210,000. Approximately 1,790,000 refund checks are issued annually. An additional 1,200,000 mailings of tax returns and notices include Fiduciary, Partnership Corporations, Special Fuels, Decal Licenses, Bills and Demands.

In this fiscal year, a weekly depository system, based upon people who withhold in excess of \$25,000 annually, was implemented. Also a voucher packet containing four Estimated installment payments was put into effect for individual Income and Corporation taxpayers.

To accelerate cash flow, all specific types of returns have been assigned distinctive Post Office Box numbers. This allows incoming mail to be sorted out according to priorities. Approximately 10,000 pieces of mail can be electronically opened and sorted in one hour.

All mail is opened and the contents removed on a First In, First Out Flow. Returns and remittances are delivered four times a day to the Cash Flow Unit which prepares them for processing by machine. Two Cash Flow Machines process all Business Tax returns and remittances. The machines number (validate) both the return and check, microfilm both sides, endorse the check for deposit and separate the check from the document. Another cash flow machine removes the staples from the check and return and processes as above. One cash flow machine, with two operators, processes 60,000 items a day.

Computation of the tax is made at the terminal station and, if a refund request is within a set variance of the computer's calculation, the case is transmitted to disk for issuance of a refund check. All returns in excess of the set variance are transmitted to disk and assigned from the Post Audit file to the Post Audit Section for review. The computer also codes and generates a notice to the taxpayer indicating the error. This unit resolves all errors and cases are aged daily for a First In First Out flow of work. A computer listing by document number and Social Security number is given to the unit for processing.

Within the Data Entry Area is a key to disk system with 22 terminals and a Mini Central Processing Unit. The primary function of the key to disk system is cash flow. Miscellaneous jobs and processing of Business Tax returns are also on this system.

Returns and remittances from the cash flow unit are assigned the key to disk system. The checks and documents are keyed for batch balance at which time a tape is generated and sent to the computer room which produces remittances registers for deposit. Checks are processed on a twenty-four hour basis on this key to disk system and cash flow machine. This system has proven to be productive and efficient in processing returns with checks.

The Computer Room has two computers. A 70/45 with 262K and a 1100/10 with 393K. The conversion to the 1100/10 will phase out the 70/45. Also installed this year was Memorex 1603 which microfilms all current data.

There currently is a system design and programming unit of eleven personnel who maintain our current system and are specialists in the area of Communications Multi-Subsystem, Transaction Interface Package and Technical Support. This unit has worked very closely with the vendor in training, education and software support bearing in mind the need to become an independent user of hardware and software.

An on-line computerized trial balance for Business and Income Tax Accounts Receivable is run parallel with the Bureau of Collections and file assignments are sent to the Compliance Bureau.

Planning and Research Bureau

The planning and Research Bureau has three separate sections, Local Aid, Forms Design and Control and Research and Statistics.

The Local Aid Section annually certifies to each city and town, as approved by the State Tax Commission, the estimated amount of local aid allocated to each city and town from the various reimbursement and distribution programs. On March 22, 1976, 1977 Notices of Estimated Receipts, totalling \$723.5 million were certified to the 351 municipalities of the Commonwealth. These estimates were based on the Governor's 1977 budget recommendations. However, in June 1976, the General Court enacted the 1977 General Appropriation Act which added \$36.5 million to the above estimated receipts resulting in a revised 1977 Total Estimated Receipts amount of \$760.0 million. Other departments or agencies, which administer local aid programs, are required to submit total estimates for these programs on or before February 1 each year. The Local Aid Section of this bureau examines these schedules, apportions amounts to available funds when necessary, and records all aid to non-cities and towns (regional school districts, housing authorities, individuals, etc.) See page 31 for the amount reimbursed or distributed for individual assistance programs.

At the same time the bureau receives estimates of assessments and charges to be certified to the municipalities for services rendered by the Commonwealth and for which each city and town is responsible for its share. These 1977 estimates, as approved by the Commissioner of Corporations and Taxation, were also certified on March 22, 1976 and totalled \$262.5 million which included \$100.1 million of county, \$73.0 million of M.B.T.A. and \$59.7 million of M.D.C. costs.

Both estimated receipts from the Commonwealth and estimated assessments and charges must be used by the local assessors in determining local property tax rates. See page 62 for statistics relating to these estimated assessments and receipts.

The Local Aid Section is also responsible for recommending to the State Tax Commission for their consideration and approval the actual amounts to be paid the municipalities from eight local aid distribution programs. In 1976, the following amounts were approved and certified:

<u>General Fund Distributions</u>	<u>Amounts</u>
Transitional Bilingual Education, G.L. Ch.71A	\$ 2,257,658
Special Education Programs, G.L. Ch. 71B	57,252,408
School Aid, G.L. Ch.70	367,489,934
Local Aid, (Lottery, Beano, etc).	44,346,076
Highway Fund, G.L. Ch.81, s. 31	25,600,000
Highway & Transit Development, Ch. 825, 1974	18,469,803
Urban Redevelopment Corp. Excise, Ch. 121A, s. 10	9,847,924
School Transportation, G.L. Ch.71B	665,274
Total	<u>\$525,929,027</u>

The Forms Design and Control Section was expanded by implementing a forms control center which encompassed inventory control cards, an expediting tub file and current and historical outside forms file. This enabled the bureau to consolidate and standardize forms wherever possible.

The cost for forms, postage and internal processing was reduced with the new design of a packet mailer and consolidated multi-use forms. Future savings and reductions in cost are contemplated by further implementing packet mailers and consolidation of forms.

This section has the responsibility of updating all tax returns, information returns, tax licenses, etc., including the annual Individual Income Tax and Corporation Excise forms and instructions. The reduction of complexity in the forms and instructions has been its prime concern while still insuring that all tax requirements are met.

The Research and Statistics Section prepares statistical tables and information pertaining to local property exempt from taxation, revenues collected by the Commonwealth and the effect of proposed legislation on state and local revenues and fills all requests for information received from local, federal and other state agencies. In addition, revenue estimates for each tax and fee under this Department are formulated and presented regularly and used by the executive and legislative branches for budgetary purposes. Procedural, personnel, space and other administrative improvements, changes and needs relating to existing conditions and to proposed and actual law changes are researched, planned and recommended. This section also aids in the compilation of research and statistical data for public and private organizations, news media and individuals.

Bureau of Public Relations and Information

This Bureau is responsible for maintaining working relations with the entire media corps within the Commonwealth. This includes a total of 238 daily, weekly and Sunday newspapers, 40 radio stations and 6 television stations, wire services, the State House News Service and the members of the Press Gallery at the State House.

News releases are generated and distributed to the above groups as required. Special feature material may be required at special times, i.e.; the filing period.

In the period ending June 30, 1976, this Bureau received more than 400 individually written requests for assistance, each of which was individually researched, in some instances involving lengthy research involving more than one Bureau, and letters written and sent to these taxpayers.

The Public Information officer of this Bureau enforces the Freedom of Information regulations and insures strict compliance on the part of all Bureaus in regard to the release of such information. He makes initial determination as to the availability of the document and, if appropriate, obtains such documents and supervises the examination of the same by the public. Appropriate fees are collected in instances where copies are requested. In the period involved, nearly 200 individual inquiries were made, most in person, and resulting in the copying of 5,825 documents.

DIVISION OF STATE TAXES FUNCTIONS BY BUREAUS

Bureau of Corporation

All matters relative to state taxation of corporations are administered by the Bureau of Corporations. "Corporations" include Domestic and Foreign Business and Manufacturing Corporations, Insurance Companies, Urban Redevelopment Corporations, Commercial and Savings Banks and Public Utilities.

The bureau provides taxpayer service by telephone and in person for such matters as return preparation, interpretation of rulings and forms requests. Employees of the bureau travel to corporate locations to examine operations and determine if a corporation meets the tests necessary for classification as a manufacturing corporation.

Functions of the Enforcement Section are research for Certificates of Good Standing, domestic corporation dissolutions, foreign corporation withdrawals and federal changes in tax or amounts shown on returns. Insurance Company and Urban Redevelopment Corporation returns are assessed and validated by this section.

The Assessment Section verifies the amounts shown on corporation returns, and if required makes appropriate changes. Informs taxpayers of underpayments of tax and determines and forwards to the Collections Bureau amounts due from those corporations who submit returns with no payment.

The Validation and Billing Sections types and certifies bills and warrants. All returns with payment are assigned a validation number and checks are assembled for deposit by the Bureau of Collections. Also, delinquent and non-paid assessments are processed.

Returns from Public Utilities, Commercial and Savings Banks are validated by the Miscellaneous Section, which assembles and forwards checks to the Bureau of Collections.

Constant updating of corporate names, addresses and account numbers is performed by the Records and Reference Section.

STATISTICAL INFORMATION

COLLECTIONS

Banks	
Commercial	\$ 12,500,499.
Savings	25,267,915.
Corporation Excise	271,144,673.
Insurance Companies	92,709,787.
Public Utilities	16,614,881.
Urban Redevelopment	10,093,821.

OTHER ACTIVITY

Federal Changes	4045	
Paid with notice of change		\$5,889,714.
Billed		473,741.
Abated		127,829.
Certificate of Good Standing	873	
Tax Waivers	810	\$8,415.

Estate Tax Bureau

The first statute taxing the transfer of property upon death came into effect July 11, 1891. This statute, commonly referred to as the Collateral Legacy Tax Law, imposed a tax on property passing to remote relatives of the deceased, to persons not related to him, and to charities located outside the Commonwealth. This statute continued in force until 1907 when it was superseded by provisions taxing property to a husband, wife and near relatives of the deceased as well as to remote relatives and strangers. The Inheritance Tax provisions are incorporated within Chapter 65 of the General Laws. Various legislative changes were enacted but Chapter 684 of the Acts of 1975, which became effective on January 1, 1976, established an entirely new method of taxing the estates of decedents. The new Massachusetts Estate Tax (G.L. c. 65C) is patterned after the Federal Estate Tax in certain respects.

The bureau is presently charged with the responsibility of concurrently administering both the new Massachusetts Estate Tax as well as the Inheritance Tax provisions, which only apply to decedents dying prior to 1976.

Various methods of eliminating the inventory of Inheritance Tax cases and preparation for the Estate Tax case filings were initiated during the year. Training seminars relative to the Estate Tax were offered for tax examiners and various staff persons. New Estate Tax Returns, applications, releases of lien and instructions were required, planned, devised and made available.

STATISTICAL INFORMATION

Case Examinations	16,500
Release	25,092
Cases Assessed	8,440

The amount of Inheritance and/or Estate Tax revenues collected during fiscal year 1976 was \$58,707,208. (It is anticipated that Inheritance Tax case filings and processing will continue for several years).

In fiscal year 1977, the Bureau will be moving into the advanced implementation of Estate Tax administration. Internal procedures and techniques must be further developed, regulations and rulings must be issued whenever deemed necessary. The maximum utilization of the Bureau of Data Services is also anticipated to expedite processing of estates. Also, the Bureau must consider the ramifications and impact of the Tax Reform Act of 1976 on the Massachusetts Estate Tax. It is apparent that auditing techniques, forms and instructions must be revised in light of the provisions enacted.

Income Tax Bureau

The Income Tax Bureau in many cases represents the contact between individual taxpayers and the Department regarding returns for individual income tax, trusts, and certain non-profit clubs and associations engaged in the sale of alcoholic beverages. In person, by mail or by telephone, personnel of the Income Tax Bureau answer questions, assist taxpayers in filling out returns and provide information to compute correctly the tax due.

The Assessment and Error Resolution Section reviews and assesses the more complicated individual income tax returns. Also, in certain cases additional information is required. This section obtains the information either by mail or telephone.

The Fiduciary Section administers the trust and estate income tax returns (Form 2) from assisting taxpayers to final billing. Personnel of the section examine wills and trust documents to determine correct liability.

The Installment Sales Section grants permission to taxpayers to report sales on the installment method. After permission is given the section obtains security (bonds, etc.) for the transaction, records and verifies the reporting of installment payments. Errors and omissions are resolved. The security is released when the payments are completely reported.

Returns of corporate trusts and certain non-profit organizations engaged in the sale of alcoholic beverages are reviewed and assessed by the Corporate Trust Section. This section also reviews and assists in mergers and liquidations regarding the above organizations.

The Abatement Section acts as an arm of the State Tax Commission by:

1. Reviewing applications for abatement by taxpayers who have:
 - (a) Made an error on their income tax return.
 - (b) Been audited and wish to appeal the result of the audit.
 - (c) Appealed citing legal reasons.
2. Holding hearings on complex appeals.
3. Recommending action on appeals submitted directly to the State Tax Commission.
4. Issuing denials of abatements in the name of the Commission.

STATISTICS

	<u>Total Documents Processed</u>	<u>Total Assessments</u>
<u>Installment Sales</u>	316	\$ 513,868.79
<u>Corporate Trusts</u>	2,955	913,136.85
<u>Desk Audit</u>	45,886	1,136,222.57
<u>Fiduciary</u>	31,038	285,159.90
<u>Assessment and Error Resolution</u>	624,543	321,891.98
<u>Abatements Granted</u>	20,764	4,292,264.24
<u>Abatements Disallowed</u>		435,805.28

Bureau of Sales Excises

"Transaction" taxes are administered by the Bureau of Sales Excises. These include taxes on gasoline, special fuels, meals, cigarettes, room occupancy, retail sales, deeds, alcoholic beverages and excises levied on motor vehicles registered in Massachusetts but garaged elsewhere. The bureau provides assistance to taxpayers who wish to obtain proper licenses, who require detailed explanations of laws and particular tax situations, or who need help preparing applications for abatement. Under the use tax law, personnel of the bureau collect taxes on sales not reported to the Commonwealth, such as documented boats and aircraft, or personal property acquired outside but used in Massachusetts.

In cooperation with the Audit Bureau, auditors work within the bureau to effect compliance with the cigarette, motor fuel, sales and use taxes, and the excise on deeds.

The bureau conducts preliminary hearings on applications for abatements, issues various tax licenses and "exempt purchaser" registrations, and provides services at various Registries of Motor Vehicles relating to motor vehicle sales tax matters.

The Sales and Use Tax represents the greatest volume of activity within the Bureau. Tax examiners assist taxpayers in complying with the sales tax law by explaining rules and regulations, obtaining licenses, and providing registrants with forms necessary to purchase goods for resale on tax exempt basis. In addition checks made in payment of motor vehicle sales and use taxes and returned by banks are collected by a telephone and correspondence program. Personnel are assigned to various Registries of Motor Vehicles and the Division of Marine and Recreational Vehicles to process claims for exemption and to verify correct assessment of tax.

The Cigarette tax is wholly administered by this bureau, primarily for security reasons. The bureau licenses all persons engaged in the sale or transfer of cigarettes within the Commonwealth (including vending machines). Authorizations are granted to "stampers" to affix either meter impressions or adhesive stamps to cigarette packages indicating payment of tax. Credit is determined and authorized by the bureau for each stamper, and the tax is collected through 15 banks throughout the state.

The Cigarette tax section works closely with various law enforcement agencies to reduce the flow of bootlegged cigarettes into the Commonwealth.

The Alcoholic Beverages section checks all alcoholic beverage tax returns for mathematical accuracy, and audits each return for accuracy in the reporting of sales, inventories, shipments out of state and military and airline sales. The section sends all returns to the Audit Bureau for audit within the statutory period allowed.

The Motor Fuels section is responsible for the collection of the gasoline, special fuel (diesel), and motor carrier taxes. Various licenses relative to fuel sales, transfers and use are issued by this section. In some cases bonds are a requirement for licensing. All returns are verified for accuracy, and statements from other states are compared to reconcile interstate shipments of fuel. The section also collects the Motor Carrier Tax, which is levied on fuel purchased outside Massachusetts but used in the state.

The Meals and Room Occupancy excises are processed in this bureau. Changes in the Meals Excise law in this fiscal year caused a large volume of telephone calls and mail. Constant contact with the Audit Bureau was maintained in the furnishing of information relative to law changes. 2,841 applications for abatement were processed.

The Deeds Excise, which is collected on the sale price of real estate (less mortgage assumed) is administered in this bureau. The bureau works closely with the 21 Registries of Deeds in the Commonwealth. Deeds Excise stamps are purchased at the registries and affixed to the deeds. The revenue received is forwarded to the Commissioner of Corporations and Taxation on or before the tenth day of each month.

The bureau also is responsible for assessments to corporations or organizations required to make deposits in trust with the State Treasurer.

Statistical Information

Sales and Use Tax

Applications for Abatement	5,572	
Additional Assessments-Examination of Abatements		\$ 87,976
Additional Assessments-Motor Vehicle Section		
Documented Boats		\$111,888
Delinquent Taxes		\$ 68,975
Repair Plates		\$ 10,726
Antique Car Auction		\$ 11,772

Cigarette Excise

Additional Assessments-Audit

\$ 84,018

Motor Fuels Excise

<u>Refund Claims</u>	<u>Number</u>	<u>Refunded</u>	<u>Disallowed</u>
Gasoline	3,083	\$ 628,356	\$ 30,775
Special Fuels	432	\$ 336,198	\$ 26,675
Motor Carrier	654	\$ 677,084	\$143,891
MBTA Reimbursements	49	\$1,151,691	\$ 24,059

Compliance Bureau

The function of the Compliance Bureau is to collect delinquent tax accounts due the Commonwealth of Massachusetts that are the responsibility of the Department of Corporations and Taxation. As an extension of this function the bureau attempts to insure proper tax licensing and correct reporting of taxes due, by continued monitoring of formerly delinquent or unregistered taxpayers. In addition to collection activities personnel of the Compliance Bureau assist taxpayers during the income tax filing period at District Tax Offices, temporary tax office locations, and at Internal Revenue Service Offices.

Collection Activity

Employees of the bureau utilize telephone calls, personal visits, written notices, liens and levies to collect delinquent taxes.

Liens are placed on assets until the tax is paid. As a result, sale or transfer of the property is effectively prohibited. While this method of obtaining payment is often slow, in many cases it is the only method available.

The bureau seeks collection by levy when taxpayers refuse to cooperate after numerous opportunities have been given to them to pay, or if there is a possibility that the delinquent taxpayer will leave the state.

During the course of the year many checks tendered in payment of taxes are returned i.e., insufficient funds, account closed, lack of signature, etc. Checks in excess of \$1,000 are turned over to the Compliance Bureau for collection. The bureau is successful in obtaining payment in most cases.

The bureau encounters particular difficulty in collecting delinquent Meals and/or Alcoholic Beverages Taxes. The Department (through the Compliance Bureau) seeks assistance from local licensing authorities and the Alcoholic Beverages Control Commission by requesting license suspensions until delinquent taxes are paid or suitable arrangements for payment schedule are made. In addition to license suspensions, the bureau blocked transfer of liquor licenses until the seller of the license satisfied all tax obligations.

Once delinquent taxpayers have satisfied delinquent taxes an ongoing checking procedure is followed to insure timely filing of all future tax returns.

The Compliance Bureau is structured as a group of "teams" made up of a supervisor and approximately eight collectors. These teams operated in all sections of the state, either from the main office in Boston or the District Offices.

Statistical Information

Total Number of Cases	40,516	<u>\$15,006,410</u>
Personal Income*	1,442	
Withholding	10,289	
Meals and/or Alcoholic Beverages	13,412	
Sales and Use	13,728	
Corporation Excise	1,009	
Inheritance Tax	636	
Payment Agreements - Total Value		\$ 4,234,600
Paid Directly		\$ 2,476,872
Protested Checks		\$ 1,560,000
Delinquent Taxes Paid to Obtain Certificate of Good Standing	138	\$1,040,362

*Includes fiduciary and realty trusts.

Bureau of District Offices

In the fiscal year 1976 district offices operated in six statewide locations, namely Brockton, Fall River, Lowell, Salem, Springfield and Worcester. These offices are directed by the Chief of Bureau from the main office in Boston. They provide assistance to taxpayers filing returns, abatement claims and refund inquiry forms. The personnel of these offices approve applications for deferring payment of sales tax from leasing or rental of motor vehicles and approve exemptions from sales tax of pleasure craft and certain motor vehicle transactions. Questions are resolved relating to the motor vehicle excise valuation determined by the Registry of Motor Vehicles. The district offices serve as mini tax departments benefiting both the taxpayers and the Department and encourage voluntary tax compliance by their presence.

During the fiscal year 1976 the district offices assisted over 285,000 taxpayers through their offices and logged over 256,000 telephone calls in their operation. Approximately \$3,400,000 was collected in over-the-counter tax payments.

Assistance is also rendered to all bureaus within the department in expediting problems involving audit, compliance, collections and contact work with taxpayers and various local boards.

Special Investigations Bureau

The bureau activities include determination of domicile cases, auditing organizations conducting Beano, Raffles and Bazaars, assisting the Department of Public Welfare in developing fraud cases, preparation of criminal cases to be forwarded to the Attorney General's office and is the coordinator for the department with the Internal Reveue Service for the exchange of information.

The Domicile section examined Estates valued at over \$133,000,000 and referred for assessment, taxes exceeding \$2,500,000.

The Beano, Raffle and Bazaar section serviced over 900 Beano and 2,500 Raffle and Bazaar organizations, auditing over 44,000 returns and collecting over \$4,400,000 in taxes.

The bureau assists the Department of Public Welfare in developing fraud cases. In 1976, 2,000 returns were requested for review and 24 court appearances with respect to these returns were made.

This Bureau acts as Coordinator under the Compact with the Internal Revenue Service and in this regard we exchange information at every level with the Internal Revenue Service and receive Records and References on all audits conducted by the IRS which brings in a total in excess of 10 million dollars a year.

DIVISION OF LOCAL FINANCES
FUNCTIONS OF BUREAUS

Bureau of Accounts

Throughout the years, local officials look to the Bureau of Accounts for advice and assistance in connection with problems relating to municipal accounting, municipal finance laws, as well as miscellaneous municipal administrative matters. The issue of all loans of all counties, cities, towns, and districts is a matter of current record in the office of the Bureau of Accounts, so that there is available at all times to the General Court, to banks, investors, and the public generally, complete and up to date information on the amounts of indebtedness authorized, issued, and outstanding of every political subdivision of the Commonwealth. The three principal functions of the Bureau are:

(1) Auditing of municipal of county accounts.

During the fiscal year ended June 30, 1976 the municipal section of the Bureau completed and mailed out reports on 2 city audits, 40 town audits, 23 district audits, and 3 special audits. The county section of the Bureau completed 169 audits. As audits of cities, towns, and districts are assessed for work performed on a calendar year basis, the following schedule is presented for the calendar year 1975:

Income earned:

Audit assessments	
(100 towns and districts)	\$1,316,542.72
Sales of books and forms	83,741.62
Certification of Notes, etc.	20,748.00
Miscellaneous	139.90
Total	<u>\$1,421,172.24</u>
Operating expenses	<u>1,324,078.47</u>
Excess	<u>\$97,093.77</u>

As may be noted from the above schedule, the Bureau collects an amount sufficient to cover its operating expenses.

The number of audits started by the Bureau has declined during the past few years due to a reduction in the auditing staff for budgetary and other reasons. As a result, during the fiscal year ended June 30, 1976, 20 municipalities contracted for audits to be conducted by C. P. A. firms.

(2) Certification as to legality and genuineness of county, district and town notes.

A summary of the notes issued for the fiscal year ended June 30, 1976 is, as follows:

<u>Funded Notes</u>	<u>Notes</u>	<u>Amount</u>
Towns	708	\$7,430,189.00
Districts	96	1,027,100.00
Counties	8	502,400.00
	<u>812</u>	<u>\$8,959,689.00</u>

<u>Temporary Notes</u>	<u>Notes</u>	<u>Amount</u>
Towns	1778	\$209,846,445.00
Districts	1099	111,525,221.00
Counties	77	13,115,000.00
	<u>2954</u>	<u>\$334,486,666.00</u>

As a result of the above activities, the Bureau realized \$28,958.00 in certification fees.

In addition, the office records showed the following information pertaining to bonds issued during the period:

<u>Bonds</u>	<u>Issues</u>	<u>Amount</u>
Cities	75	\$234,855,322.00
Towns	94	70,870,750.00
Districts	13	34,108,000.00
Counties	5	12,250,000.00
	<u>187</u>	<u>\$352,084,072.00</u>

(3) Furnishing information and assistance on municipal and county law and finance.

The office records show approximately 16,000 instances of assistance and advice rendered.

Other important duties of the Director of Accounts for which significant services were rendered by the Bureau during the fiscal year ended June 30, 1976:

1. Certifying emergency loans (with State Treasurer and Attorney General).
2. Approving transfers from Reserve Fund for counties.
3. Analyzing and classifying county budget estimates received from county commissioners and reporting estimates to the General Court.
4. Certifying "free cash" or available funds to all cities, towns, and districts.
5. Approving certain emergency expenditures by cities and towns.

The Director of Accounts also performed duties during the period as Secretary to the Emergency Finance Board, and as a member of the Flood Relief Board. He is also a member ex-officio of the Contributory Retirement Appeal Board, and has statutory authority as an adviser to the County Personnel Board.

Bureau of Local Assessment

The major functions of the Bureau include the preparation, for approval of the State Tax Commission, of the valuations of special types of properties, the preparation of the Biennial Report of the State Tax Commission on Equalization and Apportionment, the annual reimbursement to cities and towns for loss of taxes on land which has been acquired by the state and advisory services to local assessors regarding tax assessment systems.

The valuations of special types of property which are annually determined by this bureau for the State Tax Commission include underground pipelines for gas and oil transmission companies, underground wires, conduits and cables, poles of telephone and telegraph companies, farm animals and machinery. Land owned by one municipality which is located within the jurisdiction of another municipality is revalued every five years. Taxes are assessed and collected on these valuations by the municipalities. The largest of the State Tax Commission valuation programs is its Biennial Report on Equalization and Apportionment. The equalized valuations included in this report are an estimate of the market value of the taxable property in each of the cities and towns. To prepare the figures for the State Tax Commission's determination of the valuations the Local Assessment Bureau conducts a ratio study. One part of the study involves the processing of all property sales and the same properties, assessed valuations, as reported by Boards of Assessors. In addition, appraisals are performed to supplement the Bureau's information about market values. A report has been published recently to make the statistics resulting from this study available to those doing research on municipal fiscal topics.

These equalized valuations, when submitted to the General Court, become an important factor in many state aid formulas and also in the assessment of state and county charges to cities and towns.

The second largest State Tax Commission valuation program is the valuation of state owned land. This is done every five years as part of the program to reimburse cities and towns for loss of property taxes through the removal from local tax lists of land acquired by the state.

The cities and towns receive an annual reimbursement for land owned by the agencies specified in the authorizing statute. The largest state land holdings subject to this program are those held by the Department of Natural Resources. Local Assessment Bureau appraisers review and research the estimated market value of the land and the Bureau prepares annual warrants for reimbursement.

The remaining major function of the bureau is to provide advisory services to assessors regarding tax assessment systems. With its limited staffing resources, the bureau makes every effort to provide upon request appraisal assistance to Boards of Assessors. This field assistance has been supplemented with written materials on tax mapping and contracts for revaluations. These publications are available upon request at no cost.

With the December, 1974 Supreme Judicial Court Decision requiring the Commission to enforce the uniform and full valuation of all properties in all cities and towns, the Department's interest in making improved assessment administration procedures available to cities and towns was intensified. The installation of an expanded computer system within the Department is an important first step towards developing a capability to provide advice to assessors on computer assisted mass appraisal systems. During recent years there have been significant developments in the technology of property tax administration through the use of the computer. It is the intention of the Department to make this information available to assist assessors in the implementation of full and uniform property tax assessments.

Bureau of Local Taxation

The primary function of the Bureau of Local Taxation is to advise, and command when necessary, the Boards of Assessors and other local officials in relation to their duties in assessment activities; in the interpretation and understanding of the tax laws; and in maintaining uniform practices in their valuation methods in order to achieve greater uniformity in valuation not only in their individual municipalities but also in their relation to one another and to the Commonwealth.

The Bureau of Local Taxation gives general advice, suggestions and recommendations to Assessors, Collectors, Treasurers, Selectmen and other local officials as well as taxpayers who turn to this Bureau for solutions of their tax problems. The Bureau generally acts in a purely advisory capacity and is in no sense a revenue-producing body even though it supervises the assessment and collection of a large amount of local tax revenue which is used for the benefit of all the citizens of Massachusetts.

Local taxation, is one of the most important as well as one of the most troublesome problems of government and the service rendered by the Bureau to local officials in the interpretation of the enacted laws and decisions of the Supreme Judicial Court so as to bring about uniformity of practice and procedure is invaluable. The Bureau, through its contact with local officials and taxpayers, is able not only to create a better understanding of the tax laws but also an understanding of the duties, liabilities and remedies of each.

The responsibilities of the bureau include:

1. The granting of authority to Boards of Assessors to abate uncollected taxes where appropriate. During the year many requests for such authority are received. These applications are carefully analyzed and checked prior to the issuance of authority. Further information may be requested; and if the information is inadequate or does not appear to warrant consideration, the requests are rejected.
2. The Bureau approves all forms used in connection with local taxation. This provides for standardization and uniformity in respect to all procedures.
3. The determination of municipal property tax rates for 351 cities and towns and more than 100 fire, water, light and improvement districts is under the supervision of this Bureau. The Bureau is required to analyze each of these rates, compare figures with the annual estimates certified by the Commission, authorize or deny the use of estimated receipts if they exceed the actual receipts of the previous calendar year, and authorize or deny the overlay if it exceeds 5% of the levy.

From the Recapitulation Sheets the compilation of the total actual assessed valuations of the 351 municipalities is used together with the equalized valuations to determine assessment ratios.

4. The bureau certifies reimbursements to cities and towns for exemptions from local property tax to certain persons. In the 1976 fiscal year, these reimbursements as authorized by statute, were as follows.

Blind Persons	\$ 271,989.32
Veterans	1,057,417.76
Widows, minors, etc.	2,264,230.89
Total Amount Reimbursed	<u>\$3,593,637.97</u>

In its advisory capacity to local assessors and other municipal officials the Bureau aids in the carrying out of the following General Laws that relate to local taxation.

Ch. 59 covers excise tax on certain ships or vessels; where and to whom property shall be assessed; duty and manner of assessing taxes, notices and lists; valuation of property; valuation books, collectors' list and warrant, interest on taxes, abatements, omitted assessments and additional assessments which require approval by the Bureau under the authority of the Commissioner; reassessment of taxes, apportionment of taxes on real estate subsequently divided, illegal assessments, additional duties of assessors, responsibility of assessors, evasion of taxation; and neglect of duties by assessors.

Ch. 60 relates to the collection of taxes, to general duties of collectors and to the bonding of collectors and other officials. Notwithstanding the number of years the bonding process under Ch. 60 has been in effect, errors are still found in the surety bonds. These must be corrected or the bonds will be rejected. This engenders substantial correspondence; and because the bonding process covers collectors, treasurers, clerks, deputy collectors, treasurers of districts and treasurers of unions collecting dues and because the amounts for each bond are determined by the Bureau, these duties must be handled by two full-time employees.

Ch. 60 further relates to information for tax bills, collectors' books, records, accounts and vouchers, fees for collection of delinquent taxes, the proceedings for the collection of unpaid taxes such as imprisonment, distress, suit or sale, municipal lien certificates, taking of land into tax title, collection of taxes subsequent to sale or taking, redemption and lands of low value. There are many parcels of land in the Commonwealth held by cities and towns under tax titles, commonly called "low value lands", which are of insufficient value to warrant foreclosure of the rights of redemption through the Land Court. Therefore, under the provisions of Secs. 79 and 80 of this Chapter, the municipality holding such lands can apply to the Commissioner for the authority to foreclose through the Registry of Deeds rather than through the Land Court. During the 1976 fiscal year there were over 1,000 such requests received, all of which were carefully examined. The review of applications for foreclosure of land of low value is an exacting procedure and requires a great deal of competence.

Ch. 60A relates to the motor vehicle and trailer excise which is levied in lieu of local tangible personal property tax. There are presently registered in the Commonwealth over 4,000,000 motor vehicles; and the revenue received by each city and town is used to reduce the tax rate. The pleasure cars under the direction of the Bureau are valued and printed at the Registry of Motor Vehicles but the trucks and trailers, which number more than 1,000,000 are valued by the clerks in the motor vehicle and trailer excise section of the Local Bureau.

Ch. 61 relates to the taxation of forest lands.

Ch. 61A, a relatively new law, relates to the taxation of agricultural or horticultural lands, qualification and valuation, the Farmland Advisory Commission, conveyance tax, roll back tax and rules and regulations as promulgated by the State Tax Commission.

Ch. 79 relates to eminent domain, the recording of the order of taking and the damages which include the amount of taxes due from the date of taking.

Ch. 80 relates to betterments, assessment of cost of public improvements, order of plan to be recorded, petition for abatement, assessment of betterments as a lien on property and apportionment of betterments.

Ch. 83 relates to sewers, drains and sidewalks and the general provisions relating to their assessment.

Ch. 41 relates to certain portions relating to officers and employees of cities and towns and districts.



The Commonwealth of Massachusetts
DEPARTMENT OF CORPORATIONS AND TAXATION

FISCAL 1976

NOTICE TO ASSESSORS OF FISCAL 1976 ESTIMATED CHARGES
TO BE USED IN DETERMINING THE TAX LEVY

GENERAL LAWS, CHAPTER 59, SECTION 21 All Municipalities
NAME OF CITY OR TOWN

The following County Tax and State Assessments as estimated and the underestimates from the prior year must be used by the Assessors in determining the Gross Amount to be raised by Taxation. Overestimates from the prior year must be used by the Assessors as Available Funds.	Column 1 Estimates to be raised	Column 2 Prior Year Underestimates to be raised	Column 3 Prior Year Overestimates to be Used as Available Funds
1. County Tax G.L. CH. 35, s. 31; 1974, CH. 492	\$95,699,090.68	\$857,531.61	\$7,964,379.88
2. County Hospital G.L. CH. 111, s. 85	965,424.47	38,317.34	36,365.11
3. Special Education G.L. 71B, ss. 10, 12; 1972, CH. 766 ...	8,600,924.00	1,258,169.00	1,516,265.00
4. Audit of Municipal Accounts G.L. CH. 44, ss. 41, 46A	916,478.16		
5. State Examination of Retirement System G.L. CH. 32, s. 21 (2)	186,486.76		
6. Motor Vehicle Excise Tax Bills 1962, CH. 727	491,902.95		
7. State Assessment System G.L. CH. 58, ss. 7A — 7E	960.50		
8. Health Insurance G.L. CH. 32A, ss. 10B (c), 12: Elderly Governmental Retirees	838,280.09		421.75
9. Retired Municipal Teachers	842,701.74		1,576.61
10. State Recreation Areas Outside Metropolitan Parks District G.L. CH. 132A, ss. 4 — 6	15,205,000.00	49,000.48	138,641.79
11. Metropolitan Parks G.L. CH. 92, ss. 54 — 59A	15,923,000.00	272,856.75	210,313.79* 56,652.12
12. Metropolitan Sewerage G.L. CH. 92, ss. 5 — 8	18,515,726.75		899,828.87
13. Connection Charges	12,514.62		
14. Metropolitan Water G.L. CH. 92, ss. 26, 26A	24,014,540.64	20,051.00	5,871.00
15. Connection Charges	55,594.85		
16. Entrance Fees	19,087.82		
17. Boston Metropolitan District Expenses 1929, CH. 383, s. 12; 1954, CH. 535	16,000.00	2,511.56	2,511.56
18. Massachusetts Bay Transportation Authority: G.L. CH. 161A, ss. 8, 9; 1974, CH. 825, ss. 6, 7 Net Cost of Service - Jan. 1, 1974 - Dec. 31, 1974 After Commonwealth Credit (\$ <u>64,794,190.00</u>)	69,898,181.00	329,355.36	239,896.94
19. Regional Transit Authorities: G.L. CH. 161B, ss. 10, 11; 1973, CH. 114D Net Cost of Service - July 1, 1974 - June 30, 1975 After Commonwealth Credit (\$ <u>663,372.20</u>)	663,372.20		
20. Mosquito Control Projects G.L. CH. 252, s. 5A	1,697,324.84	109,523.22	64,992.62
21. Air Pollution Control Districts G.L. CH. 111, ss. 142B, 142C; 1960, CH. 676, s. 1	457,500.00	7,053.01	134,451.53
22. Metropolitan Area Planning District G.L. CH. 40B, ss. 26, 29; 1974, CH. 476	448,920.45	174,604.07	
23. Old Colony Planning Council 1967, CH. 332	35,510.80	434.40	
24. Shellfish Purification Plants 1961, CH. 506, s. 2	66,302.11		
25. Ipswich River Watershed District 1966, CH. 682; 1971, CH. 16	54,500.00		400.00
26.	43,460.00		
27.			
TOTALS	\$255,668,783.43	\$3,119,407.80	\$11,272,568.57

* 1973-74 adjustment



**NOTICE TO ASSESSORS OF FISCAL 1976 ESTIMATED RECEIPTS
TO BE USED IN DETERMINING THE TAX LEVY**

GENERAL LAWS, CHAPTER 58, SECTION 25A, AND CHAPTER 59, SECTION 23 All Municipalities
NAME OF CITY OR TOWN

A. General Fund Appropriated Reimbursement Programs:

1. Maintenance of Suffolk County Court House 1935, CH. 474	\$ 1,300,000.00
2. Loss of Taxes on Land G.L. CH. 58, ss. 13 — 17B	14,601,284.63
3. Loss of Taxes, Flood Control G.L. CH. 58, s. 17; 1963, CH. 584	239,159.18
4. Real Estate Abatements to Veterans G.L. CH. 59, s. 5, clauses 22A — 22E	955,312.61
5. Real Estate Abatements to Widows and others G.L. CH. 59, s. 5, c. 17 & c. 37	2,203,868.98
6. Real Estate Abatements to Blind Persons G.L. CH. 59, s. 5, c. 37; 1973, CH. 872	204,720.78
7. Government Center in lieu of taxes - Boston 1960, CH. 635, s. 8	357,569.92
8. Police Career Incentive G.L. CH. 41, s. 108L; 1970, CH. 835	1,221,964.59
9. Compensation of Inspectors of Animals G.L. CH. 129, s. 17	1,610.17
10. Urban Renewal (Federally Aided) Projects G.L. CH. 121	3,491,154.48
11. Urban Renewal (Non-Federally Aided) Projects G.L. CH. 121	699,136.12
12. Veterans' Benefits G.L. CH. 115, s. 6, and Aid to Needy Dependents of Veterans 1972, CH. 610	13,684,507.00
13. Tuition and Transportation of Children G.L. CH. 76, s. 7 & s. 8	2,961,366.10
14. Care of Infants Prematurely Born G.L. CH. 111, s. 67C	16,502.00
15. Pensions to Retired Teachers G.L. CH. 32, s. 20 (2) (c)	12,946,714.00
16. Vocational Education G.L. CH. 74, s. 9 & s. 10; 1967, CH. 791	25,130,797.00
17. Outside Vocational School Transportation G.L. CH. 74, s. 8A	471,342.00
18. Transportation of Pupils G.L. CH. 71, ss. 7A & 37D	47,390,953.81
19. Regional Public Libraries G.L. CH. 78, s. 19C	2,154,775.25
20. Construction of School Projects 1948, CH. 645; 1954, CH. 346, s. 6A; 1974, CH. 492, s. 18	101,172,468.87
21. Regional School District Aid G.L. CH. 71, s. 16D, 1967, CH. 779	9,717,590.09
22. Appeals Court Officers	164,632.00
23a. Magnet Education Program	889,060.00
23b. Equal Education Improvement Fund	6,000,000.00
23c. Education of Deaf and Blind	335,704.01
Reimbursement Offset Items — Reserve for Direct Expenditures	
24. Natural Resources, Conservation Land G.L. CH. 132A, s. 11	—
25. Water Pollution Abatement Program G.L. CH. 21, s. 37; 1968, CH. 598	430,209.00
26. Youth Service Board-Delinquency Prevention G.L. CH. 18A, s. 2	—
27. Racial Imbalance Program G.L. CH. 76, s. 12A	4,430,000.00
28. Public Libraries G.L. CH. 78, s. 19A	2,122,716.13
29. School Lunch Program (Partial Assistance) 1951, CH. 538	6,288,462.00
30. Elderly Lunch Program G.L. CH. 15, s. 1L; 1970, CH. 753	840,042.00

B. General Fund Distributions (Items 1 — 4 G.L. CH. 58, s. 18A; 1974, CH. 492; 1974, CH. 431):

Recreation Programs — Special Needs	634,927.39*
1. Transitional Bilingual Education G.L. CH. 71A	3,409,000.00
2. Special Education Programs G.L. CH. 71B; 1972, CH. 766 — Offset Item	35,344,043.70*
3. School Aid G.L. CH. 70, as amended	384,671,635.73
4. Adjustment	
5. Highway and Transit Development 1974 CH. 825, s. 3	18,500,000.00

C. Agency Funds Distributions:

1. Cigarette Excise, School Transportation G.L. CH. 71, s. 7B	969,750.00
2. Urban Redevelopment Corporation Excise G.L. CH. 121A, s. 10	8,685,614.00

D. Highway Fund Distribution G.L. CH. 81, s. 31; 1971, CH. 497; 1974, CH. 492 25,500,000.00

E. Local Aid Fund Distribution (Lottery, Beano, Charity Games) G.L. CH. 29, s. 2D; 1974, CH. 492 37,000,000.00

F. TOTAL ESTIMATED RECEIPTS from General Fund Reimbursements and Distributions, Agency, Highway and Local Aid Funds Distributions. (See detail below) \$ 777,138,623.84

TOTAL ESTIMATED GENERAL FUND REIMBURSEMENTS

Total of programs in A \$ 262,423,653.02

TOTAL ESTIMATED GENERAL FUND DISTRIBUTIONS

Total of programs in B \$ 442,559,606.82

TOTAL ESTIMATED AGENCY, HIGHWAY AND LOCAL AID

FUNDS DISTRIBUTIONS Total of Items C, D and E \$ 72,155,364.00

*Excluding Regional School District Amounts:

Recreation Programs — Special Needs \$ 17,578.24

Special Education Programs \$ 2,996,226.48

ESTIMATED RECEIPTS FOR CITIES AND TOWNS, ACTUAL 1975 AND COMPARISON
OF 1976 AND 1977 ESTIMATES (IN MILLIONS OF DOLLARS)

Item	Fiscal 1975	1976 Fiscal Year		1977	1977
	Actual	Total	Deficiencies Prior Years	1976 Fiscal Year	1976 Change
<u>Estimated Receipts</u>					
Reimbursements, General Fund:					
Loss of Taxes 6 programs	\$ 17.9	\$ 18.6	\$.2	\$ 18.4	\$ 18.7 \$.3
Veterans' Benefits	16.5	13.7		13.7	13.0 (.7)
Pensions to Retired Teachers	8.7	12.9	1.3	11.6	13.9 2.3
Vocational Education	17.4	25.1	1.7	23.4	19.8 (3.6)
School Trans., 3 programs	35.4	47.9	7.2	40.7	38.5 (2.2)
Public Libraries, 2 programs	3.9	4.3	---	4.3	4.3 ---
School Construction & Repairs	70.9	101.1	33.2	67.9	83.4 15.5
Regional School Aid	21.3	9.7	9.7	---	---
Racial Imbalance, 3 programs	5.2	11.3	---	11.3	14.1 2.8
School and Elderly Lunch	6.2	7.1	---	7.1	6.5 (.6)
Deaf and Blind Pupils	.9	.3	.3	---	---
Special Education Grant	26.0	---	---	---	---
Other, 12 programs	9.1	10.5	1.3	9.2	7.6 (1.6)
Total Reimbursements*	\$239.4	\$ 262.5	\$ 54.9	\$207.6	\$ 219.8 \$ 12.2
Distributions, General Fund:					
Special Needs, Recreation	\$.5	\$.6		\$.6	\$ (.6)
Bilingual Education	1.7	3.4		3.4	3.3 (.1)
Special Education, Ch. 71B	45.3	35.3		35.3	84.3 49.0
School Aid, Ch. 70	346.6	384.7		384.7	313.4 (71.3)
Guarantee, Cities & Towns**	\$394.1	\$ 424.0		\$424.0	\$ 401.0 \$(23.0)
Adjustment for Prior Year	21.4	---		---	---
Hwy. & Transit Development	---	18.5		18.5	18.5 ---
Total General Fund Distribution	\$415.5	\$ 442.5		\$442.5	\$ 419.5 \$(23.0)
Distributions, Other Funds:					
Beano Tax (Changed 1/1/74)	\$.2	---		\$	\$ --- \$ ---
Cigarette Excise, School Transportation	1.2	1.0		1.0	1.3 .3
Urban Redevelopment Excise	9.7	8.7		8.7	9.1 .4
Highway Fund, 14 Motor Fuel	35.7	25.5		25.5	25.2 (.3)
Local Aid Fund, Lottery, etc.	54.3	37.0		37.0	46.8 9.8
Total Other Distributions	\$101.1	\$ 72.2		\$ 72.2	\$ 82.4 \$ 10.2
Total Estimated Receipts, Cities and Towns	\$756.0	\$ 777.2	\$ 54.9	\$722.3	\$ 721.7 \$ (.6)
Add'l Reimbs., City & Town Alloca. Unknown	\$ ---	\$ 14.8		\$ 14.8	--- \$(14.8)
*Excludes Locally Related Reimbursements	\$157.9	\$ 234.6	\$ 14.8	\$219.8	\$ 293.2 \$ 73.4
**Guarantee, Cities and Towns above	\$394.1	\$ 424.0		\$424.0	\$ 401.0 \$(23.0)
Special Education & Recreation to Regions	2.3	3.0		3.0	5.8 2.8
Special Education Grant Deduction	---	25.0		25.0	--- (25.0)
Total Guarantee, General Fund Distribution	\$396.4	\$ 452.0		\$452.0	\$ 406.8 \$(45.2)
TOTAL AID: Cities, Towns and Locally Related	\$916.2	\$1,029.6	\$ 69.7	\$959.9	\$1,020.7 \$ 60.8

Note: School Transportation Programs charged to Mass Trans. Fund in 1977.

Highway & Transit Development charged to Mass Trans. & Highway Fund in 1977.

Estimated Assessments and Charges	1975	1976	1977	1977
	Actual	Estimate	Estimate	Change
County Tax	\$ 83.0	\$ 95.7	\$ 98.5	\$ 2.8
County Hospital	3.1	1.0	1.6	.6
Special Education	7.8	8.6	7.2	(1.4)
State Recreation	14.3	15.2	13.7	(1.5)
MDC Parks	15.5	15.9	16.2	.3
MDC Water	20.3	24.1	24.6	.5
MDC Sewerage and Other	16.5	18.5	19.0	.5
MBTA (after Credit 1975, \$54.6; 1976, \$64.8; 1977 \$52.3)	55.8	69.9	73.2	3.3
Other, 13 programs	5.6	6.8	8.7	1.9
Total Assessments and Charges	\$221.9	\$255.7	\$262.7	\$ 7.0

Department of Corporations and Taxation
General Fund Guarantee Distributions
G. L. Chapter 58, section 18A
1970-1976

	<u>Calendar 1970</u>	<u>Calendar 1971</u>	<u>Calendar 1972</u>
<u>Cities and Towns</u>			
Machinery	\$ 9,006,291.88	\$ 9,006,291.88	\$ 9,006,291.88
Special Education	15,544,218.42	19,028,110.58	23,934,005.29
School Aid, Ch. 70	204,322,844.61	220,704,145.16	281,554,019.60
Valuation Basis	33,082,278.09	35,025,465.38	---
Adjustments:			
Valuation Basis	---	1,063,991.40	13,010,038.15
School Aid, Ch. 70	---	(33,626.81)	39,520.00
Special Education	---	3,751.77	724,181.77
Total Cities and Towns	\$261,955,633.00	\$284,798,129.36	\$328,268,056.69
<u>Regional School Districts</u>			
Special Education	537,740.64	737,340.00	960,475.23
<u>Grand Total</u>	<u>\$262,493,373.64</u>	<u>\$285,535,469.36</u>	<u>\$329,228,531.92</u>

Transitional Year
Cal. Yr. 1973 and
Jan. - June 1974

	<u>Calendar 1973</u>	<u>Jan.-June 1974</u>	
<u>Cities and Towns</u>			
Machinery	\$ 9,006,291.88	\$ 9,006,291.88	\$ 18,012,583.76
Bilingual	1,899,319.50	---	1,899,319.50
Special Education	30,980,903.71	---	30,980,903.71
School Aid, Ch. 70	300,877,268.89	161,296,111.60	462,173,380.49
Adjustments:			
Bilingual	---	---	---
Special Education	147,482.00	---	147,482.00
School Aid, Ch. 70	7,773,917.52	---	7,773,917.52
Total Cities and Towns	\$350,685,183.50	\$170,302,403.48	\$520,987,586.98
<u>Regional School Districts</u>			
Special Education	1,356,639.02	---	1,356,639.02
<u>Grand Total</u>	<u>\$352,041,822.52</u>	<u>\$170,302,403.48</u>	<u>\$522,344,226.00</u>

	<u>Fiscal 1975</u>	<u>Fiscal 1976</u>
<u>Cities and Towns</u>		
Bilingual	\$ 1,738,277.00	\$ 2,257,658.00
Special Education	45,711,233.53	52,386,995.03
School Aid, Ch.70	346,608,936.93	367,489,934.07
Adjustments:		
Bilingual	(451.88)	---
Special Education	389,946.00	---
School Aid, Ch. 70	21,006,748.88	---
Total Cities and Towns	\$415,454,790.46	\$422,134,587.10
<u>Regional School Districts</u>		
Special Education	2,341,552.54	4,865,412.90
<u>Grand Total</u>	<u>\$417,796,243.00</u>	<u>\$427,000,000.00</u>

MASSACHUSETTS TAX RATES

CITY/Town	Fiscal 1975	Fiscal 1976	CITY/Town	Fiscal 1975	Fiscal 1976
Abington	\$ 59.50	\$ 77.00	Brookfield	\$ 50.00	\$ 45.00
Acton	53.20	57.60	Brookline	80.00	84.00
Acushnet	180.00	204.00	Buckland	53.00	57.00
Adams	62.00	48.00	Burlington	61.50	58.00
Agawam	46.00	47.50	CAMBRIDGE	185.30	179.80
Alford	20.00	16.60	Canton	53.20	52.50
Amesbury	58.50	53.00	Carlisle	236.00	248.00
Amherst	40.50	42.00	Carver	166.00	209.00
Andover	53.00	51.00	Charlemont	41.00	52.00
Arlington	67.20	67.20	Charlton	126.00	118.00
Ashburnham	69.00	71.00	Chatham	12.30	12.25
Ashby	65.50	55.50	Chelmsford	39.00	41.50
Ashfield	24.00	24.00	CHELSEA	183.80	212.20
Ashland	78.50	37.60	Cheshire	42.00	31.50
Athol	144.00	142.00	Chester	57.00	62.00
ATTLEBORO	60.00	60.00	Chesterfield	50.00	52.00
Auburn	39.00	38.00	CHICOPEE	155.00	155.00
Avon	51.50	57.00	Chilmark	32.00	36.00
Ayer	166.00	147.00	Clarksburg	57.00	65.00
Barnstable	15.30	18.70	Clinton	196.00	215.60
Barre	225.00	210.00	Cohasset	40.40	42.75
Becket	34.00	30.50	Colrain	47.00	49.00
Bedford	76.50	80.00	Concord	54.00	52.00
Belchertown	44.00	51.00	Conway	54.00	80.00
Bellingham	44.55	41.10	Cummington	54.00	54.00
Belmont	53.75	55.60	Dalton	63.50	58.00
Berkley	51.00	49.00	Danvers	59.00	67.00
Berlin	68.00	62.00	Dartmouth	30.00	31.00
Bernardston	53.00	49.00	Dedham	43.80	46.80
BEVERLY	63.60	67.50	Deerfield	66.00	67.00
Billerica	190.00	254.00	Dennis	85.40	12.80
Blackstone	57.20	53.00	Dighton	164.00	154.00
Blandford	126.00	126.00	Douglas	28.00	33.00
Bolton	50.50	47.00	Dover	44.00	48.00
BOSTON	196.70	196.70	Dracut	162.00	218.00
Bourne	32.00	32.00	Dudley	83.00	86.00
Boxborough	44.00	47.00	Dunstable	190.00	242.00
Boxford	119.00	125.00	Duxbury	49.00	53.00
Boylston	43.25	39.50	East Bridgewater	50.00	55.00
Braintree	101.00	37.00	East Brookfield	43.00	44.00
Brewster	22.00	20.20	East Longmeadow	46.20	52.00
Bridgewater	70.00	73.00	Eastham	34.10	35.10
Brimfield	78.00	88.00	Easthampton	47.50	51.50
BROCKTON	48.00	54.20	Easton	54.00	52.00

TAX RATES- CONTINUED

CITY/Town	Fiscal 1975	Fiscal 1976	CITY/Town	Fiscal 1975	Fiscal 1976
Edgartown	\$64.00	\$68.00	Holbrook	\$64.50	\$69.00
Egremont	26.00	24.00	Holden	40.50	41.70
Erving	26.00	29.00	Holland	154.00	130.00
Essex	40.00	40.00	Holliston	61.00	58.00
EVERETT	104.00	102.00	HOLYOKE	134.00	147.00
Fairhaven	189.00	193.00	Hopedale	66.40	63.00
FALL RIVER	157.00	157.00	Hopkinton	54.00	54.50
Falmouth	90.00	96.50	Hubbardston	51.00	47.00
FITCHBURG	54.20	52.80	Hudson	47.00	50.20
Florida	110.00	112.00	Hull	93.00	111.00
Foxborough	65.00	70.00	Huntington	128.00	40.00
Framingham	53.60	56.00	Ipswich	61.50	66.00
Franklin	63.50	63.50	Kingston	92.00	101.40
Freetown	130.00	133.00	Lakeville	44.00	52.00
GARDNER	55.40	55.40	Lancaster	49.25	51.60
Gay Head	100.00	84.00	Lanesborough	42.00	42.00
Georgetown	54.00	61.00	LAWRENCE	159.40	162.40
Gill	41.00	50.00	Lee	43.00	40.50
GLOUCESTER	69.80	80.20	Leicester	39.00	33.00
Goshen	20.00	21.20	Lenox	30.00	35.40
Gosnold	32.00	29.00	LEOMINSTER	45.00	46.80
Grafton	35.25	34.00	Leverett	80.00	94.00
Granby	87.00	109.00	Lexington	70.40	72.00
Granville	110.00	124.00	Leyden	103.00	137.00
Great Barrington	48.00	45.00	Lincoln	61.80	63.50
Greenfield	56.00	54.50	Littleton	45.00	52.00
Groton	64.40	72.00	Longmeadow	41.00	46.00
Groveland	57.00	62.00	LOWELL	150.00	167.60
Hadley	100.00	100.00	Ludlow	50.00	55.00
Halifax	44.00	28.50	Lunenburg	44.00	46.00
Hamilton	46.00	51.00	LYNN	283.00	267.00
Hampden	45.00	43.00	Lynnfield	49.00	53.60
Hancock	20.00	36.00	MALDEN	172.80	198.00
Hanover	59.00	63.00	Manchester	53.50	53.50
Hanson	56.00	52.50	Mansfield	72.80	76.80
Hardwick	46.00	43.00	Marblehead	49.50	55.00
Harvard	138.00	143.00	Marion	48.00	48.50
Harwich	33.00	38.00	MARLBOROUGH	161.20	176.00
Hatfield	37.00	40.00	Marshfield	72.30	82.50
HAVERHILL	155.20	166.40	Mashpee	22.50	10.00
Hawley	20.00	24.00	Mattapoisett	58.00	66.00
Heath	57.00	59.00	Maynard	70.00	76.00
Hingham	66.00	66.00	Medfield	55.75	61.50
Hinsdale	41.00	41.00	MEDFORD	182.20	181.00

TAX RATES- CONTINUED

CITY/Town	Fiscal 1975	Fiscal 1976	CITY/Town	Fiscal 1975	Fiscal 1976
Medway	\$59.00	\$65.50	Oak Bluffs	\$90.00	\$86.00
MELROSE	65.00	54.40	Oakham	260.00	368.00
Mendon	44.00	46.00	Orange	90.00	97.00
Merrimac	71.00	75.70	Orleans	20.60	19.80
Methuen	158.00	184.00	Otis	42.00	36.00
Middleborough	77.00	92.00	Oxford	114.00	118.00
Middlefield	30.00	19.00	Palmer	187.00	23.00
Middleton	71.10	68.80	Paxton	35.50	36.75
Milford	207.00	208.00	PEABODY	56.00	59.60
Millbury	232.00	247.00	Pelham	40.00	39.00
Millis	49.00	53.00	Pembroke	70.00	88.00
Millville	57.00	50.00	Pepperell	60.00	55.00
Milton	162.00	163.00	Peru	38.00	25.00
Monroe	112.00	107.00	Petersham	43.00	48.00
Monson	43.00	52.40	Phillipston	100.00	142.00
Montague	59.00	63.75	PITTSFIELD	68.00	67.20
Monterey	19.00	17.00	Plainfield	98.00	116.00
Montgomery	30.00	46.00	Plainville	164.00	162.00
Mount Washington	27.00	22.00	Plymouth	76.00	78.80
Nahant	102.00	108.00	Plympton	43.00	43.00
Nantucket	86.00	90.00	Princeton	38.00	44.00
Natick	80.00	71.50	Provincetown	38.90	37.00
Needham	51.50	51.00	QUINCY	159.90	159.90
New Ashford	12.00	10.00	Randolph	73.50	82.50
NEW BEDFORD	134.80	136.60	Raynham	45.40	44.20
New Braintree	44.00	44.00	Reading	50.00	57.50
New Marlborough	27.00	26.00	Rehoboth	57.00	65.20
New Salem	155.00	142.00	REVERE	188.20	197.80
Newbury	176.00	208.00	Richmond	120.00	24.40
NEWBURYPORT	62.00	62.00	Rochester	54.00	60.20
NEWTON	150.40	159.00	Rockland	63.50	74.00
Norfolk	48.50	50.50	Rockport	39.50	49.30
NORTH ADAMS	65.00	65.00	Rowe	31.00	7.80
North Andover	138.00	153.00	Rowley	50.00	49.00
North Attleborough	113.50	30.00	Royalston	106.00	100.00
North Brookfield	50.00	45.00	Russell	134.00	153.00
North Reading	65.00	70.00	Rutland	51.00	52.00
NORTHAMPTON	56.00	56.00	SALEM	157.00	168.90
Northborough	54.60	58.40	Salisbury	34.00	46.00
Northbridge	39.75	40.00	Sandisfield	18.00	24.00
Northfield	38.00	31.00	Sandwich	28.00	23.00
Norton	43.60	49.40	Saugus	49.90	52.80
Norwell	45.00	50.00	Savoy	30.00	48.00
Norwood	40.00	41.00	Scituate	70.80	74.40

TAX RATES- CONTINUED

CITY/Town	Fiscal 1975	Fiscal 1976	CITY/Town	Fiscal 1975	Fiscal 1976
Seekonk	\$32.00	\$37.00	Ware	\$124.00	\$108.00
Sharon	50.00	51.00	Wareham	45.10	44.40
Sheffield	33.00	34.50	Warren	51.00	49.00
Shelburne	57.00	67.00	Warwick	87.00	73.00
Sherborn	57.40	57.40	Washington	29.00	23.00
Shirley	180.00	180.00	Watertown	180.40	204.00
Shrewsbury	41.30	43.60	Wayland	177.50	38.20
Shutesbury	39.00	39.00	Webster	99.00	100.00
Somerset	102.00	22.00	Wellesley	56.00	59.20
SOMERVILLE	196.20	199.70	Wellfleet	30.20	33.60
South Hadley	106.00	29.00	Wendell	117.00	82.00
Southampton	124.00	128.00	Wenham	42.50	45.00
Southborough	46.00	53.00	West Boylston	52.50	62.00
Southbridge	35.40	36.90	West Bridgewater	50.00	44.00
Southwick	35.00	40.00	West Brookfield	38.00	33.00
Spencer	47.00	46.00	West Newbury	63.00	65.00
SPRINGFIELD	76.50	79.50	West Springfield	37.80	43.50
Sterling	41.50	41.50	West Stockbridge	46.00	55.00
Stockbridge	50.00	49.00	West Tisbury	48.00	52.00
Stoneham	48.00	50.80	Westborough	45.20	43.60
Stoughton	48.80	50.00	WESTFIELD	61.00	62.00
Stow	51.00	33.00	Westford	60.20	60.20
Sturbridge	46.00	55.60	Westhampton	50.00	58.00
Sudbury	49.50	47.00	Westminster	45.00	46.00
Sunderland	29.50	29.00	Weston	46.10	46.00
Sutton	96.00	114.00	Westport	128.00	134.00
Swampscott	66.00	73.00	Westwood	61.70	61.40
Swansea	38.00	39.00	Weymouth	56.40	61.80
TAUNTON	159.00	168.80	Whately	116.00	147.00
Templeton	48.00	57.50	Whitman	56.00	55.60
Tewksbury	32.00	40.00	Wilbraham	48.00	49.00
Tisbury	26.00	27.70	Williamsburg	79.00	77.00
Tolland	50.00	40.00	Williamstown	39.00	41.00
Topsfield	71.00	79.00	Wilmington	56.50	64.00
Townsend	34.00	32.00	Winchendon	72.00	54.00
Truro	85.00	12.20	Winchester	64.80	70.30
Tyngsborough	44.00	44.00	Windsor	49.00	40.00
Tyringham	14.00	15.00	Winthrop	68.00	81.60
Upton	54.00	53.00	WOBURN	112.00	109.00
Uxbridge	174.00	188.00	WORCESTER	144.50	148.20
Wakefield	134.00	138.00	Worthington	40.00	55.00
Wales	58.00	87.00	Wrentham	65.00	65.00
Walpole	64.50	64.50	Yarmouth	93.60	18.40
WALTHAM	52.40	54.80			

TABLE I - AMOUNTS USED IN DETERMINATION
OF 1976 FISCAL YEAR MUNICIPAL TAX RATES

Municipalities	Gross Amount To Be Raised	Total Receipts and Available Funds	Tax Levy
Abington	\$ 8,084,835	\$ 3,305,557	\$ 4,779,278
Acton	12,163,621	4,075,327	8,088,294
Acushnet	4,508,391	2,286,867	2,221,524
Adams	5,611,849	3,108,429	2,503,420
Agawam	12,980,906	4,498,863	8,482,043
Alford	185,875	68,820	117,055
Amesbury	10,909,431	6,816,081	4,093,350
Amherst	11,511,277	4,376,933	7,134,344
Andover	18,720,339	6,444,730	12,275,609
Arlington	32,973,986	8,868,664	24,105,322
Ashburnham	2,159,351	889,677	1,269,674
Ashby	1,266,348	700,930	565,418
Ashfield	859,282	420,375	438,907
Ashland	5,618,884	2,373,818	3,245,066
Athol	5,599,817	3,210,581	2,389,236
Attleboro	21,502,152	9,621,448	11,880,704
Auburn	8,965,716	3,337,368	5,628,348
Avon	4,620,511	1,940,648	2,679,863
Ayer	4,777,503	2,408,569	2,368,934
Barnstable	18,480,680	4,706,083	13,774,597
Barre	2,145,930	1,219,000	926,930
Becket	927,724	426,704	501,020
Bedford	11,431,651	4,613,791	6,817,860
Belchertown	3,017,945	1,567,206	1,450,739
Bellingham	8,347,423	4,719,998	3,627,425
Belmont	20,195,866	5,728,496	14,467,370
Berkley	1,158,203	641,951	516,252
Berlin	1,480,692	744,993	735,699
Bernardston	939,360	464,585	474,775
Beverly	23,205,519	7,245,198	15,960,321
Billerica	27,494,714	12,119,573	15,375,141
Blackstone	3,423,540	1,758,523	1,665,017
Blandford	589,011	351,316	237,695
Bolton	1,700,069	630,366	1,069,703
Boston	661,492,238	308,716,099	352,776,139
Bourne	8,829,477	4,781,281	4,048,196
Boxborough	1,477,823	348,610	1,129,213
Boxford	3,373,739	1,362,031	2,011,708
Boylston	1,773,266	790,523	982,743
Braintree	29,913,900	10,777,099	19,136,801
Brewster	3,880,204	1,352,516	2,527,688
Bridgewater	8,618,891	4,136,111	4,482,780
Brimfield	1,294,510	658,387	636,123
Brockton	72,080,596	31,377,854	40,702,742
Brookfield	1,307,074	789,616	517,458
Brookline	49,059,079	10,973,631	38,085,448

TABLE I - CONTINUED

Municipalities	Gross Amount To Be Raised	Total Receipts and Available Funds	Tax Levy
Buckland	\$ 1,095,665	\$ 520,963	\$ 574,702
Burlington	22,634,070	8,455,537	14,178,533
Cambridge	96,886,829	37,618,204	59,268,625
Canton	13,857,470	4,331,742	9,525,728
Carlisle	2,582,002	793,374	1,788,628
Carver	3,230,462	1,182,521	2,047,941
Charlemont	550,474	204,660	345,814
Charlton	2,293,653	1,074,595	1,219,058
Chatham	4,559,073	1,417,596	3,141,477
Chelmsford	20,960,914	9,927,683	11,033,231
Chelsea	19,935,242	7,588,407	12,346,835
Cheshire	1,491,321	960,552	530,769
Chester	677,348	328,018	349,330
Chesterfield	595,755	258,748	337,007
Chicopee	31,096,120	14,831,869	16,264,251
Chilmark	483,606	190,501	293,105
Clarksburg	932,726	440,875	491,851
Clinton	6,465,548	2,728,553	3,736,995
Cohasset	5,972,347	1,869,910	4,102,437
Colrain	744,453	250,987	493,466
Concord	13,952,961	4,057,721	9,895,240
Conway	671,849	293,199	378,650
Cummington	404,461	188,954	215,507
Dalton	4,062,375	1,917,755	2,144,620
Danvers	28,376,771	15,541,180	12,835,591
Dartmouth	11,895,373	4,236,226	7,659,147
Dedham	16,701,384	4,567,906	12,133,478
Deerfield	2,134,424	1,253,675	880,749
Dennis	10,598,723	5,044,892	5,553,831
Dighton	2,725,133	1,274,678	1,450,455
Douglas	1,770,216	830,301	939,915
Dover	4,051,335	891,858	3,159,477
Dracut	11,937,940	5,233,943	6,703,997
Dudley	3,132,984	1,405,567	1,727,417
Dunstable	1,060,037	366,090	693,947
Duxbury	10,436,087	3,403,160	7,032,927
East Bridgewater	6,658,548	3,092,896	3,565,652
East Brookfield	916,861	497,415	419,446
East Longmeadow	8,998,985	3,641,033	5,357,952
Eastham	2,453,047	672,730	1,780,317
Easthampton	7,976,680	3,501,644	4,475,036
Easton	8,842,210	4,001,419	4,840,791
Edgartown	2,097,190	725,985	1,371,205
Egremont	616,649	250,865	365,784
Erving	1,552,101	489,880	1,062,221
Essex	1,786,406	708,679	1,077,727
Everett	28,628,161	7,433,984	21,194,177
Fairhaven	8,717,878	3,688,576	5,029,302
Fall River	56,844,346	31,854,829	24,989,517

TABLE I - CONTINUED

Municipalities	Gross Amount To Be Raised	Total Receipts and Available Funds	Tax Levy
Falmouth	\$ 17,178,648	\$ 6,088,437	\$ 11,090,211
Fitchburg	24,599,809	11,118,134	13,481,675
Florida	754,619	216,586	538,033
Foxborough	10,160,593	3,801,127	6,359,466
Framingham	48,092,623	17,138,737	30,953,886
Franklin	10,975,144	5,063,210	5,911,934
Freetown	2,902,330	1,213,354	1,688,976
Gardner	10,258,867	4,263,851	5,995,016
Gay Head	202,419	47,473	154,946
Georgetown	3,958,650	2,083,627	1,875,023
Gill	711,641	274,702	436,939
Gloucester	21,262,449	6,728,789	14,533,660
Goshen	385,895	180,750	205,145
Gosnold	122,177	92,581	29,596
Grafton	6,389,633	3,539,988	2,849,645
Granby	3,257,736	1,498,930	1,758,806
Granville	754,744	320,243	434,501
Great Barrington	3,767,404	1,249,321	2,518,083
Greenfield	10,994,023	3,879,765	7,114,258
Groton	3,431,738	1,490,724	1,941,014
Groveland	3,341,479	1,800,440	1,541,039
Hadley	2,214,980	968,147	1,246,833
Halifax	2,543,679	1,644,296	899,383
Hamilton	4,094,222	1,386,262	2,707,960
Hampden	2,785,898	1,384,684	1,401,214
Hancock	380,234	241,811	138,423
Hanover	8,874,333	4,204,062	4,670,271
Hanson	5,229,506	2,535,558	2,693,948
Hardwick	1,314,195	751,416	562,779
Harvard	2,560,211	667,632	1,892,579
Harwich	6,668,091	2,225,185	4,442,906
Hatfield	1,493,313	620,267	873,046
Haverhill	39,785,762	22,515,867	17,269,895
Hawley	181,939	127,666	54,273
Heath	311,849	164,094	147,755
Hingham	14,790,203	4,935,974	9,854,229
Hinsdale	895,941	468,475	427,466
Holbrook	7,572,597	3,413,071	4,159,526
Holden	7,632,849	3,355,676	4,277,173
Holland	940,947	394,007	546,940
Holliston	8,938,236	3,970,018	4,968,218
Holyoke	25,748,909	9,752,772	15,996,137
Hopedale	2,587,129	1,051,235	1,535,894
Hopkinton	3,938,738	1,496,747	2,441,991
Hubbardston	1,096,730	593,704	503,026
Hudson	10,714,719	4,789,251	5,925,468
Hull	8,956,439	3,540,022	5,416,417
Huntington	1,013,528	488,272	525,256
Ipswich	8,133,113	3,311,882	4,821,231
Kingston	4,255,009	1,701,774	2,553,235

TABLE I - CONTINUED

Municipalities	Gross Amount To Be Raised	Total Receipts and Available Funds	Tax Levy
Lakeville	\$ 3,166,537	\$ 1,211,139	\$ 1,955,398
Lancaster	2,920,826	1,362,051	1,558,775
Lanesborough	1,847,001	951,135	895,866
Lawrence	33,361,372	14,199,179	19,162,193
Lee	4,072,407	1,709,677	2,362,730
Leicester	4,654,462	2,780,834	1,873,628
Lenox	3,526,816	1,166,311	2,360,505
Leominster	18,294,054	8,562,184	9,731,870
Leverett	723,804	272,126	451,678
Lexington	27,749,662	9,770,243	17,979,419
Leyden	310,246	156,938	153,308
Lincoln	4,913,077	1,708,675	3,204,402
Littleton	4,561,975	2,004,131	2,557,844
Longmeadow	11,917,166	3,172,392	8,744,774
Lowell	49,294,954	20,823,234	28,471,720
Ludlow	9,967,947	4,974,655	4,993,292
Lunenburg	5,011,827	2,423,218	2,588,609
Lynn	57,706,840	20,130,833	37,576,007
Lynnfield	8,081,214	2,293,794	5,787,420
Malden	35,999,761	10,017,290	25,982,471
Manchester	4,503,479	1,370,616	3,132,863
Mansfield	7,973,248	3,362,774	4,610,474
Marblehead	16,801,883	5,399,234	11,402,649
Marion	2,684,524	881,925	1,802,599
Marlborough	19,839,388	8,302,430	11,536,958
Marshfield	15,938,535	5,685,311	10,253,224
Mashpee	2,322,284	529,102	1,793,182
Mattapoisett	3,407,565	861,803	2,545,762
Maynard	6,494,912	2,372,680	4,122,232
Medfield	7,160,864	2,790,524	4,370,340
Medford	36,734,823	12,547,802	24,187,021
Medway	6,325,419	2,543,144	3,782,275
Melrose	20,889,594	7,926,351	12,963,243
Mendon	1,203,939	441,267	762,672
Merrimac	2,686,418	1,478,690	1,207,728
Methuen	20,213,937	8,794,175	11,419,762
Middleborough	9,645,928	4,138,917	5,507,011
Middlefield	192,632	111,060	81,572
Middleton	4,595,994	3,001,354	1,594,640
Milford	14,575,895	6,897,570	7,678,325
Millbury	6,954,721	3,176,007	3,778,714
Millis	4,627,715	1,771,780	2,855,935
Millville	918,727	550,446	368,281
Milton	16,883,360	4,452,246	12,431,114
Monroe	233,487	128,096	105,391
Monson	3,753,126	1,949,884	1,803,242
Montague	4,647,842	2,004,276	2,643,566
Monterey	504,192	286,662	217,530
Montgomery	327,132	156,354	170,778

TABLE I - CONTINUED

Municipalities	Gross Amount To Be Raised	Total Receipts and Available Funds	Tax Levy
Mount Washington	\$ 118,433	\$ 87,055	\$ 31,378
Nahant	2,547,475	685,631	1,861,844
Nantucket	4,965,969	2,026,120	2,939,849
Natick	22,113,623	8,202,354	13,911,269
Needham	28,015,961	11,596,784	16,419,177
New Ashford	110,241	79,753	30,488
New Bedford	57,761,883	27,679,795	30,082,088
New Braintree	479,534	331,239	148,295
New Marlborough	648,368	339,860	308,508
New Salem	393,135	240,801	152,334
Newbury	2,492,792	1,035,989	1,456,803
Newburyport	10,344,437	4,926,844	5,417,593
Newton	80,623,516	21,591,681	59,031,835
Norfolk	3,218,341	1,432,277	1,786,064
North Adams	10,900,153	5,640,618	5,259,535
North Andover	10,251,230	3,865,500	6,335,730
North Attleborough	10,454,210	4,848,233	5,605,977
North Brookfield	2,701,121	1,719,468	981,653
North Reading	8,736,357	4,058,195	4,678,162
Northampton	15,784,853	6,712,853	9,072,000
Northborough	7,255,398	3,426,842	3,828,556
Northbridge	5,591,323	2,956,634	2,634,689
Northfield	1,356,856	598,078	758,778
Norton	6,359,378	3,129,452	3,229,926
Norwell	8,395,271	3,192,752	5,202,519
Norwood	28,295,597	16,024,713	12,270,884
Oak Bluffs	2,096,674	839,815	1,256,859
Oakham	646,505	365,766	280,739
Orange	3,399,049	1,889,440	1,509,609
Orleans	4,242,701	1,432,164	2,810,537
Otis	638,893	384,425	254,468
Oxford	6,124,423	3,367,293	2,757,130
Palmer	5,754,898	3,061,834	2,693,064
Paxton	2,079,988	923,440	1,156,548
Peabody	31,161,987	11,508,030	19,653,957
Pelham	675,591	278,431	397,160
Pembroke	8,379,421	3,907,717	4,471,704
Pepperell	3,265,614	1,619,482	1,646,132
Peru	278,800	166,431	112,369
Petersham	719,123	411,360	307,763
Phillipston	529,710	295,575	234,135
Pittsfield	37,287,345	16,094,694	21,192,651
Plainfield	370,253	219,343	150,910
Plainville	3,072,088	1,474,849	1,597,239
Plymouth	20,286,992	6,900,986	13,386,006
Plympton	1,179,121	472,806	706,315
Princeton	1,466,545	779,643	686,902
Provincetown	3,687,801	1,451,179	2,236,622
Quincy	83,732,967	42,351,095	41,381,872
Randolph	19,650,079	7,661,163	11,988,916

TABLE I - CONTINUED

Municipality	Gross Amount To Be Raised	Total Receipts and Available Funds	Tax Levy
Raynham	\$ 5,050,933	\$ 2,106,054	\$ 2,944,879
Reading	16,379,008	5,721,246	10,657,762
Rehoboth	4,141,148	1,740,852	2,450,296
Revere	29,719,128	10,362,292	19,356,836
Richmond	977,910	384,597	593,313
Rochester	1,253,780	465,717	788,063
Rockland	10,803,363	5,311,636	5,491,727
Rockport	4,224,729	1,005,708	3,219,021
Rowe	1,138,119	225,579	912,540
Rowley	2,213,312	1,043,663	1,169,649
Royalston	552,468	369,639	182,829
Russell	913,614	365,887	547,727
Rutland	1,839,208	1,030,906	808,302
Salem	33,652,293	13,238,262	20,414,031
Salisbury	3,764,740	924,976	2,839,764
Sandisfield	486,410	294,647	191,763
Sandwich	7,678,257	3,775,764	3,902,493
Saugus	16,889,642	5,695,262	11,194,380
Savoy	362,256	226,536	135,720
Scituate	14,668,647	5,781,526	8,887,121
Seekonk	7,398,338	2,818,916	4,579,422
Sharon	10,207,080	3,332,845	6,874,235
Sheffield	1,255,134	498,744	756,390
Shelburne	1,072,678	464,683	607,995
Sherborn	3,592,601	896,713	2,695,888
Shirley	2,012,820	1,084,237	928,583
Shrewsbury	12,629,530	5,512,314	7,117,216
Shutesbury	525,076	187,258	337,818
Somerset	13,913,513	3,242,515	10,670,998
Somerville	47,398,734	19,080,336	28,318,398
South Hadley	7,390,992	3,293,566	4,097,426
Southampton	1,929,092	930,989	998,103
Southborough	4,845,406	1,554,737	3,290,669
Southbridge	7,907,256	3,547,318	4,359,938
Southwick	4,288,213	2,083,280	2,204,933
Spencer	4,817,446	2,700,071	2,117,375
Springfield	104,489,192	51,115,100	53,374,092
Sterling	2,811,782	1,242,103	1,569,679
Stockbridge	1,442,082	439,257	1,002,825
Stoneham	14,345,421	4,845,381	9,500,040
Stoughton	15,646,786	6,027,681	9,619,105
Stow	3,461,985	1,204,264	2,257,721
Sturbridge	4,103,573	1,347,103	2,756,470
Sudbury	12,015,638	4,083,537	7,932,101
Sunderland	922,547	494,116	428,431
Sutton	2,896,010	1,448,246	1,447,764
Swampscott	10,662,829	2,398,360	8,264,469
Swansea	7,167,210	3,335,738	3,831,472
Taunton	25,414,852	12,954,948	12,459,904

TABLE I - CONTINUED

Municipality	Gross Amount To Be Raised	Total Receipts and Available Funds	Tax Levy
Templeton	\$ 2,853,971	\$ 1,734,744	\$ 1,119,227
Tewksbury	15,449,738	6,653,670	8,796,068
Tisbury	2,360,631	547,348	1,813,283
Tolland	257,776	192,993	64,783
Topsfield	4,166,734	1,461,337	2,705,397
Townsend	2,412,491	1,294,211	1,118,280
Truro	1,362,579	382,238	980,341
Tyngsborough	2,988,725	1,397,386	1,591,339
Tyringham	237,338	134,205	103,133
Upton	1,743,021	864,638	878,383
Uxbridge	3,913,189	1,806,524	2,106,665
Wakefield	18,384,731	7,089,708	11,295,023
Wales	813,250	363,354	449,896
Walpole	13,847,404	4,907,109	8,940,295
Waltham	39,469,490	11,395,998	28,073,492
Ware	3,818,306	2,157,423	1,660,883
Wareham	10,285,426	3,281,379	7,004,047
Warren	1,990,119	1,109,670	880,449
Warwick	396,131	272,680	123,451
Washington	342,025	277,216	64,809
Watertown	26,090,959	5,945,358	20,145,601
Wayland	11,981,145	3,816,444	8,164,701
Webster	6,489,792	3,402,062	3,087,730
Wellesley	33,156,326	15,981,818	17,174,508
Wellfleet	1,993,966	586,865	1,407,101
Wendell	456,662	381,079	75,583
Wenham	2,177,783	490,333	1,687,450
West Boylston	3,989,544	1,608,990	2,380,554
West Bridgewater	4,980,212	2,101,571	2,878,641
West Brookfield	1,559,552	844,904	714,648
West Newbury	1,870,494	972,405	898,089
West Springfield	16,299,051	5,068,865	11,230,186
West Stockbridge	764,439	294,645	469,794
West Tisbury	1,042,849	652,887	389,962
Westborough	10,009,976	3,681,681	6,328,295
Westfield	19,335,149	8,374,376	10,960,773
Westford	7,892,266	3,421,374	4,470,892
Westhampton	481,503	135,934	345,569
Westminster	2,467,318	1,026,982	1,440,336
Weston	11,775,843	2,815,585	8,960,258
Westport	6,743,324	2,903,692	3,839,632
Westwood	12,484,080	3,346,999	9,137,081
Weymouth	40,226,010	15,200,323	25,025,687
Whately	552,156	184,250	367,906
Whitman	8,854,659	4,395,966	4,458,693
Wilbraham	8,898,435	3,963,320	4,935,115
Williamsburg	1,272,555	645,386	627,169
Williamstown	4,767,480	1,733,263	3,034,217
Wilmington	14,188,877	4,999,805	9,189,072
Winchendon	4,088,991	2,307,617	1,781,374

TABLE I - CONTINUED

Municipality	Gross Amount To Be Raised	Total Receipts and Available Funds	Tax Levy
Winchester	\$ 19,401,087	\$ 5,272,798	\$ 14,128,289
Windsor	482,413	281,102	201,311
Winthrop	11,025,792	3,898,277	7,127,515
Woburn	23,923,233	8,202,802	15,720,431
Worcester	139,606,194	71,024,732	68,581,462
Worthington	548,009	240,965	307,044
Wrentham	4,222,011	2,063,626	2,158,385
Yarmouth	11,958,309	3,857,309	8,101,000

TABLE II - LOCAL TAX: EQUALIZED VALUATIONS
AND TAX LEVIES, PER CAPITA OF EACH

Municipality	Popu- lation	1974 Equalized Valuation In Thousands	1976 Tax Levy In Thousands	Equalized Valuation Per Capita	Levy Per Capita
Abington	13,456	\$ 111,000	\$ 4,779	\$ 8,249	\$ 355
Acton	18,209	225,600	8,088	12,389	444
Acushnet	8,439	82,300	2,222	9,752	263
Adams	11,270	69,800	2,503	6,193	222
Agawam	24,305	235,100	8,482	9,673	349
Alford	337	8,800	117	26,113	347
Amesbury	13,752	96,500	4,093	7,017	298
Amherst	22,308	201,300	7,134	9,024	320
Andover	26,050	350,600	12,275	13,459	471
Arlington	50,223	513,000	24,105	10,214	480
Ashburnham	3,834	38,000	1,270	9,911	331
Ashby	2,348	20,200	565	8,603	241
Ashfield	1,420	19,500	439	13,732	309
Ashland	8,906	102,000	3,245	11,453	364
Athol	10,849	62,400	2,389	5,752	220
Attleboro	32,650	277,000	11,881	8,484	364
Auburn	15,626	158,600	5,628	10,150	360
Avon	5,315	63,000	2,680	11,853	504
Ayer	6,718	60,000	2,369	8,931	353
Barnstable	26,699	807,300	13,775	30,237	516
Barre	3,983	25,000	927	6,277	233
Becket	1,153	32,200	501	27,927	435
Bedford	12,314	171,700	6,818	13,943	554
Belchertown	6,361	47,600	1,451	7,483	228
Bellingham	14,461	108,000	3,627	7,468	251
Belmont	27,660	379,100	14,467	13,706	523
Berkley	2,300	18,000	516	7,826	224
Berlin	2,280	20,600	736	9,035	323
Bernardston	1,776	14,400	475	8,108	267
Beverly	37,382	396,500	15,960	10,607	427
Billerica	35,831	310,000	15,375	8,652	429
Blackstone	6,486	40,800	1,665	6,290	257
Blandford	954	12,800	237	13,417	249
Bolton	2,427	31,600	1,070	13,020	441
Boston	637,986	2,600,000	352,776	4,075	553
Bourne	11,362	216,400	4,048	19,046	356
Boxborough	2,642	31,600	1,129	11,961	427
Boxford	4,565	66,800	2,012	14,633	441
Boylston	3,326	30,000	983	9,020	295
Braintree	36,822	478,300	19,137	12,990	520
Brewster	3,709	103,400	2,528	27,878	681
Bridgewater	13,613	106,300	4,482	7,809	329
Brimfield	2,170	18,000	636	8,295	293
Brockton	95,688	697,000	40,703	7,284	425

Municipality	Popu- lation	1974 Equalized Valuation In Thousands	1976 Tax Levy In Thousands	Equalized Valuation Per Capita	Levy Per Capita
Brookfield	2,175	\$ 17,800	\$ 517	\$ 8,184	\$ 238
Brookline	53,150	709,000	38,085	13,340	717
Buckland	1,889	18,400	575	9,741	304
Burlington	24,306	348,000	14,179	14,317	583
Cambridge	102,095	838,300	59,269	8,211	581
Canton	18,114	246,300	9,526	13,597	526
Carlisle	3,178	52,000	1,789	16,362	563
Carver	4,280	46,500	2,048	10,864	478
Charlemont	1,050	10,600	346	10,095	329
Charlton	5,598	47,500	1,219	8,485	218
Chatham	6,027	230,500	3,141	38,245	521
Chelmsford	31,749	306,000	11,033	9,638	348
Chelsea	25,066	120,900	12,347	4,823	493
Cheshire	3,199	23,000	531	7,190	166
Chester	1,114	12,800	349	11,490	314
Chesterfield	887	11,700	337	13,191	380
Chicopee	58,431	420,000	16,264	7,188	278
Chilmark	401	20,800	293	51,870	731
Clarksburg	1,958	12,800	492	6,537	251
Clinton	13,015	102,700	3,737	7,891	287
Cohasset	7,785	112,000	4,102	14,387	527
Colrain	1,493	20,000	493	13,396	331
Concord	17,270	272,100	9,895	15,756	573
Conway	1,152	13,300	379	11,545	329
Cummington	651	9,800	215	15,054	331
Dalton	7,504	61,700	2,145	8,222	286
Danvers	25,007	307,800	12,836	12,309	513
Dartmouth	21,586	263,000	7,659	12,184	355
Dedham	26,924	354,000	12,133	13,148	451
Deerfield	4,255	42,900	881	10,082	207
Dennis	9,351	354,100	5,554	37,868	594
Dighton	5,076	47,500	1,450	9,358	286
Douglas	3,174	28,800	940	9,074	296
Dover	4,923	100,500	3,159	20,414	642
Dracut	20,287	118,400	6,704	5,836	330
Dudley	7,857	63,000	1,727	8,018	210
Dunstable	1,534	26,900	694	17,536	452
Duxbury	10,601	153,000	7,033	14,433	663
East Bridgewater	9,485	84,600	3,566	8,919	376
East Brookfield	1,980	16,700	419	8,434	212
East Longmeadow	13,132	170,200	5,358	12,961	408
Eastham	3,069	113,300	1,780	36,918	580
Easthampton	15,084	114,800	4,475	7,611	297
Easton	13,138	129,300	4,841	9,842	368
Edgartown	2,141	104,900	1,371	48,996	640
Egremont	1,220	25,500	366	20,902	300
Erving	1,308	59,000	1,062	45,107	812
Essex	2,872	38,500	1,078	13,405	375

TABLE II - CONTINUED

Municipality	Population	1974 Equalized Valuation (In Thousands)	1976 Tax Levy (In Thousands)	Equalized Valuation Per Capita	Levy Per Capita
Everett	39,713	\$ 526,800	\$ 21,194	\$ 13,265	\$ 534
Fairhaven	16,005	120,200	5,029	7,510	314
Fall River	100,339	504,900	24,990	5,032	249
Falmouth	20,648	433,400	11,090	20,990	537
Fitchburg	39,070	293,600	13,482	7,515	345
Florida	720	25,000	538	34,722	747
Foxborough	14,690	156,700	6,359	10,667	433
Framingham	65,564	803,400	30,954	12,254	472
Franklin	18,379	142,300	5,912	7,743	322
Freetown	5,417	51,800	1,689	9,562	312
Gardner	19,349	125,000	5,995	6,460	310
Gay Head	146	7,300	155	50,000	1,061
Georgetown	5,912	55,300	1,875	9,354	317
Gill	1,276	16,100	437	12,618	342
Gloucester	27,209	315,900	14,534	11,610	534
Goshen	621	10,500	205	16,908	330
Gosnold	100	3,000	30	30,000	296
Grafton	10,630	90,500	2,850	8,514	268
Granby	5,609	47,100	1,759	8,397	314
Granville	1,183	18,000	435	15,216	367
Great Barrington	7,068	83,300	2,518	11,786	356
Greenfield	19,087	184,000	7,114	9,640	373
Groton	5,497	60,000	1,941	10,915	353
Groveland	5,253	41,400	1,541	7,881	293
Hadley	3,802	38,300	1,247	10,074	328
Halifax	4,684	40,700	899	8,689	192
Hamilton	6,675	84,700	2,708	12,689	406
Hampden	4,751	44,300	1,401	9,324	295
Hancock	697	10,900	138	15,638	199
Hanover	10,533	125,000	4,670	11,867	443
Hanson	8,331	76,000	2,694	9,123	323
Hardwick	2,172	15,600	563	7,182	259
Harvard	3,514	57,000	1,893	16,221	539
Harwich	7,786	244,400	4,443	31,390	571
Hatfield	3,090	34,000	873	11,003	283
Haverhill	44,399	306,700	17,270	6,908	389
Hawley	267	4,600	54	17,228	203
Heath	423	8,700	148	20,567	349
Hingham	19,544	238,000	9,854	12,178	504
Hinsdale	1,749	22,000	427	12,579	244
Holbrook	11,849	102,200	4,160	8,625	351
Holden	13,629	138,800	4,277	10,184	314
Holland	1,347	21,800	547	16,184	406
Holliston	12,921	137,100	4,968	10,611	385
Holyoke	46,790	321,700	15,996	6,875	342
Hopedale	4,014	35,000	1,536	8,719	383
Hopkinton	6,405	72,500	2,442	11,319	381
Hubbardston	1,647	15,500	503	9,411	305

Municipality	Popu- lation	1974 Equalized Valuation (In Thousands)	1976 Tax Levy (In Thousands)	Equalized Valuation Per Capita	Levy Per Capita
Hudson	16,827	\$ 128,500	\$ 5,925	\$ 7,637	\$ 352
Hull	10,572	92,400	5,416	8,740	512
Huntington	1,730	15,600	525	9,017	304
Ipswich	11,551	126,300	4,821	10,934	417
Kingston	6,776	74,100	2,553	10,936	377
Lakeville	5,118	57,500	1,955	11,235	382
Lancaster	5,673	49,500	1,559	8,726	275
Lanesborough	3,237	29,100	896	8,990	277
Lawrence	67,515	374,900	19,162	5,553	284
Lee	6,319	66,200	2,363	10,476	374
Leicester	8,887	56,300	1,874	6,335	211
Lenox	5,718	77,400	2,361	13,536	413
Leominster	35,429	306,900	9,732	8,662	275
Leverett	1,281	14,700	452	11,475	353
Lexington	32,477	447,000	17,979	13,764	554
Leyden	452	5,500	153	12,168	339
Lincoln	6,374	110,000	3,204	17,258	503
Littleton	6,629	76,900	2,558	11,601	386
Longmeadow	16,676	226,300	8,745	13,570	524
Lowell	91,177	531,000	28,471	5,824	312
Ludlow	18,183	146,200	4,993	8,040	275
Lunenburg	8,175	69,500	2,589	8,502	317
Lynn	80,240	580,000	37,576	7,228	468
Lynnfield	12,009	152,000	5,787	12,657	482
Malden	55,814	470,000	25,982	8,421	466
Manchester	5,542	103,800	3,133	18,730	565
Mansfield	12,447	105,300	4,610	8,460	370
Marblehead	21,574	371,000	11,403	17,197	529
Marion	3,764	74,800	1,803	19,872	479
Marlborough	30,249	275,000	11,537	9,091	381
Marshfield	19,450	210,000	10,253	10,797	527
Mashpee	2,496	114,700	1,793	45,954	718
Mattapoisett	5,376	76,300	2,546	14,193	474
Maynard	9,901	98,100	4,122	9,908	416
Medfield	10,031	109,500	4,370	10,916	436
Medford	60,702	487,200	24,187	8,026	398
Medway	8,166	86,000	3,782	10,531	463
Melrose	32,213	295,200	12,963	9,164	402
Mendon	2,714	30,800	763	11,349	281
Merrimac	4,202	29,700	1,208	7,068	287
Methuen	35,516	323,200	11,420	9,100	322
Middleborough	14,146	115,300	5,507	8,151	389
Middlefield	307	7,400	82	24,104	266
Middleton	4,032	43,400	1,595	10,764	395
Milford	23,366	150,000	7,678	6,420	329
Millbury	12,121	83,100	3,779	6,856	312
Millis	6,534	64,000	2,856	9,795	437
Millville	1,744	9,900	368	5,677	211

TABLE II—CONTINUED

Municipality	Popu- lation	1974 Equalized Valuation (In Thousands)	1976 Tax Levy (In Thousands)	Equalized Valuation Per Capita	Levy Per Capita
Plainfield	366	\$ 6,700	\$ 151	\$ 18,306	\$ 412
Plainville	5,463	52,200	1,597	9,555	292
Plymouth	26,907	474,400	13,386	17,631	497
Plympton	1,679	22,000	706	13,103	421
Princeton	2,072	19,700	687	9,508	332
Provincetown	3,947	87,200	2,237	22,093	567
Quincy	91,487	817,800	41,382	8,939	452
Randolph	29,206	264,000	11,989	9,039	410
Raynham	7,720	73,500	2,945	9,521	381
Reading	23,696	262,000	10,658	11,057	450
Rehoboth	7,009	81,300	2,400	11,599	342
Revere	41,292	349,000	19,357	8,452	469
Richmond	1,689	23,400	593	13,854	351
Rochester	2,284	29,600	788	12,960	345
Rockland	17,028	123,000	5,492	7,223	323
Rockport	6,284	126,100	3,219	20,067	512
Rowe	313	113,900	913	363,898	2,915
Rowley	3,455	34,000	1,170	9,841	338
Royalston	878	7,800	183	8,884	208
Russell	1,580	17,400	548	11,013	347
Rutland	3,692	27,700	808	7,503	219
Salem	38,545	427,600	20,414	11,094	530
Salisbury	4,967	72,500	2,840	14,596	572
Sandisfield	660	15,200	192	23,030	291
Sandwich	6,358	212,800	3,902	33,470	614
Saugus	24,716	284,200	11,194	11,499	453
Savoy	467	6,500	136	13,919	291
Scituate	17,829	205,800	8,887	11,543	498
Seekonk	11,351	145,100	4,579	12,783	403
Sharon	13,592	156,900	6,874	11,544	506
Sheffield	2,723	42,900	756	15,755	278
Shelburne	1,976	19,500	608	9,868	308
Sherborn	4,116	78,000	2,696	18,950	655
Shirley	4,740	27,900	929	5,886	196
Shrewsbury	21,965	210,000	7,117	9,561	324
Shutesbury	790	13,400	338	16,962	428
Somerset	19,205	458,800	10,671	23,890	556
Somerville	80,596	465,000	28,318	5,770	351
South Hadley	16,568	126,700	4,097	7,647	247
Southampton	3,770	37,000	998	9,814	265
Southborough	6,326	88,000	3,291	13,911	520
Southbridge	16,910	121,000	4,360	7,156	258
Southwick	7,028	74,600	2,205	10,615	314
Spencer	9,895	63,300	2,117	6,397	214
Springfield	168,785	950,000	53,374	5,628	316
Sterling	4,901	50,700	1,570	10,345	320
Stockbridge	2,228	46,500	1,003	20,871	450
Stoneham	21,564	228,100	9,500	10,578	441

Municipality	Popu- lation	1974 Equalized Valuation (In Thousands)	1976 Tax Levy (In Thousands)	Equalized Valuation Per Capita	Levy Per Capita
Milton	27,214	\$ 331,600	\$ 12,431	\$ 12,185	\$ 457
Monroe	186	4,100	105	22,043	567
Monson	7,376	52,400	1,803	7,104	244
Montague	8,321	66,800	2,644	8,028	318
Monterey	758	21,100	218	27,836	287
Montgomery	600	6,800	171	11,333	285
Mount Washington	78	3,500	31	44,872	402
Nahant	4,229	48,100	1,862	11,374	440
Nantucket	5,559	190,000	2,940	34,179	529
Natick	31,102	375,800	13,911	12,083	447
Needham	29,936	478,000	16,419	15,967	548
New Ashford	160	5,100	30	31,875	191
New Bedford	100,345	635,000	30,082	6,328	300
New Braintree	700	5,300	148	7,571	212
New Marlborough	1,087	25,000	309	22,999	284
New Salem	643	6,000	152	9,331	237
Newbury	4,239	39,000	1,457	9,200	344
Newburyport	16,341	130,500	5,418	7,986	332
Newton	89,183	1,128,500	59,032	12,654	662
Norfolk	5,960	48,000	1,786	8,054	300
North Adams	18,424	109,000	5,260	5,916	285
North Andover	15,864	199,200	6,386	12,557	403
North Attleborough	19,120	160,200	5,606	8,379	293
North Brookfield	4,150	27,600	982	6,651	237
North Reading	12,125	120,000	4,678	9,897	386
Northampton	27,695	222,400	9,072	8,030	328
Northborough	10,563	100,700	3,829	9,533	362
Northbridge	12,165	70,000	2,635	5,754	217
Northfield	2,470	34,600	759	14,008	307
Norton	9,869	87,400	3,230	8,856	327
Norwell	8,999	118,000	5,203	13,113	578
Norwood	31,316	329,200	12,271	10,512	392
Oak Bluffs	1,724	52,800	1,257	30,626	729
Oakham	846	8,800	281	10,402	332
Orange	6,445	31,000	1,510	4,810	234
Orleans	4,369	187,600	2,811	42,939	643
Otis	898	23,000	254	25,612	283
Oxford	10,822	69,600	2,757	6,431	255
Palmer	11,755	88,000	2,693	7,486	229
Paxton	3,706	40,400	1,157	10,901	312
Peabody	45,503	468,900	19,654	10,305	432
Pelham	1,153	13,800	397	11,969	344
Pembroke	12,374	114,500	4,472	9,253	361
Pepperell	6,745	51,700	1,646	7,665	244
Peru	464	11,000	112	23,707	242
Petersham	1,099	12,000	308	10,919	280
Phillipston	962	8,600	234	8,940	243
Pittsfield	55,299	503,000	21,193	9,096	383

Municipality	Population	1974 Equalized Valuation (In Thousands)	1976 Tax Levy (In Thousands)	Equalized Valuation Per Capita	Levy Per Capita
Stoughton	25,717	\$ 232,500	\$ 9,619	\$ 9,041	\$ 374
Stow	4,688	51,000	2,258	10,879	482
Sturbridge	5,522	71,500	2,756	12,948	499
Sudbury	14,951	216,100	7,932	14,454	531
Sunderland	2,762	21,500	428	7,781	155
Sutton	4,969	46,500	1,448	9,358	291
Swampscott	14,329	185,700	8,264	12,960	577
Swansea	15,052	136,800	3,831	9,089	255
Taunton	42,148	291,400	12,460	6,914	296
Templeton	6,079	35,700	1,119	5,873	184
Tewksbury	24,049	223,400	8,796	9,289	366
Tisbury	2,754	83,600	1,813	30,356	658
Tolland	215	6,300	65	29,302	301
Topsfield	5,913	77,100	2,705	13,039	458
Townsend	5,125	41,000	1,118	8,000	218
Truro	1,260	84,100	980	66,746	778
Tyngsborough	4,870	43,000	1,591	8,830	327
Tyringham	328	9,800	103	29,878	314
Upton	3,777	26,000	878	6,884	233
Uxbridge	8,528	63,700	2,107	7,470	247
Wakefield	26,041	269,000	1,129	10,330	434
Wales	1,033	11,700	450	11,326	436
Walpole	18,504	207,500	8,940	11,214	483
Waltham	56,757	692,500	28,073	12,201	495
Ware	8,679	50,200	1,661	5,784	191
Wareham	15,078	229,100	7,004	15,194	465
Warren	3,456	28,400	880	8,218	255
Warwick	582	6,000	123	10,309	212
Washington	486	6,700	65	13,786	133
Watertown	36,075	350,000	20,146	9,702	558
Wayland	13,282	203,000	8,165	15,284	615
Webster	14,444	89,000	3,088	6,162	214
Wellesley	26,593	450,000	17,175	16,922	646
Wellfleet	1,973	101,000	1,407	51,191	713
Wendell	631	4,400	76	6,973	120
Wenham	3,359	55,800	1,687	16,612	502
West Boylston	6,284	73,300	2,381	11,665	379
West Bridgewater	6,429	67,300	2,879	10,468	448
West Brookfield	2,927	28,000	715	9,566	244
West Newbury	2,626	25,600	898	9,749	342
West Springfield	28,249	335,400	11,230	11,873	398
West Stockbridge	1,355	15,900	470	11,734	347
West Tisbury	685	23,800	390	34,745	569
Westborough	13,954	170,600	6,328	12,226	454
Westfield	32,863	305,000	10,961	9,281	334
Westford	12,951	115,000	4,471	8,880	345
Westhampton	946	11,800	346	12,474	365
Westminster	4,525	54,000	1,440	11,934	318

Municipality	Popu- lation	1974 Equalized Valuation (In Thousands)	1976 Tax Levy (In Thousands)	Equalized Valuation Per Capita	Levy Per Capita
Weston	11,478	\$ 256,000	\$ 8,960	\$ 22,304	\$ 781
Westport	12,636	150,100	3,840	11,879	304
Westwood	14,019	224,800	9,137	16,035	652
Weymouth	56,854	546,500	25,026	9,612	440
Whately	1,171	18,400	368	15,713	314
Whitman	13,476	105,500	4,459	7,829	331
Wilbraham	13,139	140,800	4,935	10,716	376
Williamsburg	2,292	19,900	627	8,682	274
Williamstown	8,247	79,900	3,034	9,688	368
Wilmington	17,656	227,800	9,189	12,902	520
Winchendon	6,855	40,000	1,781	5,835	261
Winchester	22,672	297,500	14,128	13,122	623
Windsor	569	7,400	201	13,005	354
Winthrop	20,359	160,600	7,128	7,888	351
Woburn	35,329	406,300	15,720	11,500	445
Worcester	172,342	1,000,000	68,581	5,802	398
Worthington	810	13,100	307	16,173	379
Wrentham	7,342	63,700	2,158	8,676	294
Yarmouth	17,427	421,000	8,101	24,158	465

TABLE III

Total Assessed Real and Personal Property
(Valuations as of January 1, 1975)

Municipality	Taxable Valuation	Exempt Valuation	Total Valuation
Abington	\$ 62,068,550	\$ 8,816,150	\$ 70,884,700
Acton	140,421,770	9,509,338	149,931,108
Acushnet	10,889,825	2,231,017	13,120,842
Adams	52,154,600	11,537,700	63,692,300
Agawam	178,568,890	4,446,995	183,015,885
Alford	7,051,496	211,000	7,262,496
Amesbury	77,233,027	17,985,249	95,218,276
Amherst	169,865,340	250,803,815	420,669,155
Andover	240,698,224	66,702,140	307,400,364
Arlington	358,710,150	54,470,806	413,180,956
Ashburnham	17,882,730	5,195,168	23,077,898
Ashby	10,187,710	1,003,798	11,191,508
Ashfield	18,287,810	935,920	19,223,730
Ashland	86,304,940	14,269,643	100,574,583
Athol	16,825,605	7,572,916	24,398,521
Attleboro	198,011,730	33,511,348	231,523,078
Auburn	148,114,430	14,874,420	162,988,850
Avon	47,015,147	4,864,994	51,880,141
Ayer	16,115,200	11,392,678	27,507,878
Barnstable	736,606,445	100,286,477	836,892,922
Barre	4,413,956	3,803,452	8,217,408
Becket	16,426,900	2,240,817	18,667,717
Bedford	85,223,250	46,543,275	131,766,525
Belchertown	28,445,865	9,788,908	38,234,773
Bellingham	88,258,515	18,184,380	106,442,895
Belmont	260,204,500	82,147,800	342,352,300
Berkley	10,535,742	1,330,072	11,865,814
Berlin	11,866,115	1,819,953	13,686,068
Bernardston	9,689,295	957,735	10,647,030
Beverly	236,449,210	58,649,311	295,098,521
Billerica	60,532,050	16,491,260	77,023,310
Blackstone	31,415,419	9,440,580	40,855,999
Blandford	1,886,470	429,299	2,315,769
Bolton	22,759,645	5,179,165	27,938,810
Boston	1,793,473,000	2,046,493,863	3,839,966,863
Bourne	126,506,130	107,809,305	234,315,435
Boxborough	24,025,813	1,988,280	26,014,093
Boxford	16,093,661	11,448,159	27,541,820
Boylston	24,879,569	6,935,332	31,814,901
Braintree	517,210,850	86,515,530	603,726,380
Brewster	125,133,075	13,681,381	138,814,456
Bridgewater	61,407,941	29,676,623	91,084,564
Brimfield	7,228,680	860,644	8,089,324
Brockton	750,973,100	249,129,038	1,000,102,138
Brookfield	11,499,070	1,082,465	12,581,535
Brookline	453,398,200	110,912,856	564,311,056

TABLE III - CONTINUED

Municipality	Taxable Valuation	Exempt Valuation	Total Valuation
Buckland	\$ 10,082,499	\$ 4,307,900	\$ 14,390,399
Burlington	244,457,470	55,199,908	299,657,378
Cambridge	329,636,400	289,837,627	619,474,027
Canton	181,442,190	82,581,900	264,024,090
Carlisle	7,212,213	1,069,450	8,281,663
Carver	9,798,760	1,843,935	11,642,695
Charlemont	6,650,270	837,090	7,487,360
Charlton	10,331,003	9,921,784	20,252,787
Chatham	256,447,135	17,574,321	274,021,456
Chelmsford	265,860,415	36,199,716	302,060,131
Chelsea	58,184,900	52,510,011	110,694,911
Cheshire	16,849,800	5,314,150	22,163,950
Chester	5,634,347	836,775	6,471,122
Chesterfield	6,480,910	544,221	7,025,131
Chicopee	104,930,650	40,806,340	145,736,990
Chilmark	8,141,700	276,100	8,417,800
Clarksburg	7,566,934	702,260	8,269,194
Clinton	17,333,000	9,102,059	26,435,059
Cohasset	95,963,430	3,398,531	99,361,961
Colrain	10,070,735	654,180	10,724,915
Concord	190,293,070	73,885,726	264,178,796
Conway	4,733,120	596,620	5,329,740
Cummington	3,990,880	700,766	4,691,646
Dalton	36,976,200	7,286,883	44,263,083
Danvers	191,575,980	63,207,183	254,783,163
Dartmouth	247,069,250	40,889,295	287,958,545
Dedham	259,262,350	14,608,589	273,870,939
Deerfield	13,145,510	27,911,738	41,057,248
Dennis	433,893,041	19,423,398	453,316,439
Dighton	9,418,536	9,581,150	18,999,686
Douglas	28,482,280	1,936,928	30,419,208
Dover	65,822,440	12,074,344	77,896,784
Dracut	30,752,280	14,275,250	45,027,530
Dudley	20,086,250	7,029,543	27,115,793
Dunstable	2,867,550	381,630	3,249,180
Duxbury	132,696,730	20,086,990	152,783,720
East Bridgewater	64,830,040	9,330,792	74,160,832
East Brookfield	9,532,861	809,826	10,342,687
East Longmeadow	103,037,540	17,064,163	120,101,703
Eastham	50,721,286	8,640,755	59,362,041
Easthampton	86,893,900	22,010,234	108,904,134
Easton	93,092,143	33,752,440	126,844,583
Edgartown	20,164,775	1,070,862	21,235,637
Egremont	15,241,000	228,400	15,469,400
Erving	36,628,316	2,667,200	39,295,516
Essex	26,943,176	2,387,830	29,331,006
Everett	207,786,050	31,165,464	238,951,514
Fairhaven	26,058,560	13,353,067	39,411,627
Fall River	159,168,900	73,754,740	232,923,640

TABLE III - CONTINUED

Municipality	Taxable Valuation	Exempt Valuation	Total Valuation
Falmouth	\$ 114,924,466	\$ 44,981,633	\$ 159,906,099
Fitchburg	255,334,760	114,742,984	370,077,744
Florida	4,803,870	566,555	5,370,425
Foxborough	90,849,520	40,411,960	131,261,480
Framingham	552,747,968	150,514,704	703,262,672
Franklin	93,101,325	33,505,509	126,606,834
Freetown	12,699,070	2,021,270	14,720,340
Gardner	108,213,280	36,320,305	144,533,585
Gay Head	1,844,600	288,700	2,133,300
Georgetown	30,738,090	9,549,220	40,287,310
Gill	8,738,770	11,171,864	19,910,634
Gloucester	181,217,720	44,112,227	225,329,947
Goshen	9,676,650	1,002,915	10,679,565
Gosnold	1,020,565	128,810	1,149,375
Grafton	83,813,100	21,781,320	105,594,420
Granby	16,135,840	5,062,425	21,198,265
Granville	3,504,041	342,090	3,846,131
Great Barrington	55,957,400	2,520,990	58,478,390
Greenfield	130,536,560	32,641,250	163,177,810
Groton	26,958,515	11,529,250	38,487,765
Groveland	24,855,461	3,175,708	28,031,169
Hadley	12,468,320	9,483,103	21,951,423
Halifax	31,557,111	14,930,808	46,487,919
Hamilton	53,097,250	18,049,499	71,146,749
Hampden	32,586,345	3,232,065	35,818,410
Hancock	3,845,096	1,471,359	5,316,455
Hanover	74,131,280	20,000,109	94,131,389
Hanson	51,313,305	16,080,648	67,393,953
Hardwick	13,087,885	5,652,447	18,740,332
Harvard	13,234,820	2,159,084	15,393,904
Harwich	116,918,580	13,658,514	130,577,094
Hatfield	21,826,140	1,836,150	23,662,290
Haverhill	103,785,425	59,203,680	162,989,105
Hawley	2,261,375	630,500	2,891,875
Heath	2,504,325	197,531	2,701,856
Hingham	149,306,504	44,347,793	193,654,297
Hinsdale	10,426,001	1,226,640	11,652,641
Holbrook	60,282,990	9,735,628	70,018,618
Holden	102,570,105	23,543,643	126,113,748
Holland	4,207,240	328,300	4,535,540
Holliston	85,658,926	13,661,073	99,319,999
Holyoke	108,817,260	115,082,551	223,899,811
Hopedale	24,379,270	5,724,211	30,103,481
Hopkinton	44,807,167	8,404,634	53,211,801
Hubbardston	10,702,680	1,476,064	12,178,744
Hudson	118,037,211	20,256,541	138,293,752
Hull	48,796,550	11,709,694	60,506,244
Huntington	13,131,410	5,839,140	18,970,550
Ipswich	73,048,957	37,305,472	110,354,429
Kingston	25,179,835	9,539,246	34,719,081

TABLE III - CONTINUED

Municipality	Taxable Valuation	Exempt Valuation	Total Valuation
Lakeville	\$ 37,603,817	\$ 15,815,735	\$ 53,419,552
Lancaster	30,208,820	10,975,330	41,184,150
Lanesborough	21,330,140	1,227,650	22,557,790
Lawrence	117,993,800	40,412,271	158,406,071
Lee	58,339,000	7,038,563	65,377,563
Leicester	56,776,592	10,916,164	67,692,756
Lenox	66,680,936	20,449,551	87,130,487
Leominster	207,945,930	37,482,580	245,428,510
Leverett	4,805,080	208,695	5,013,775
Lexington	249,714,150	77,377,968	327,092,118
Leyden	1,119,040	90,800	1,209,840
Lincoln	50,463,030	8,867,201	59,330,231
Littleton	49,189,320	8,761,000	57,950,320
Longmeadow	190,103,790	45,181,235	235,285,025
Lowell	169,879,000	162,497,939	332,376,939
Ludlow	90,787,125	16,634,049	107,421,174
Lunenburg	56,274,105	7,368,923	63,643,028
Lynn	140,734,105	53,387,465	194,121,570
Lynnfield	107,974,250	17,461,160	125,435,410
Malden	131,224,600	33,116,943	164,341,543
Manchester	58,558,192	6,400,420	64,958,612
Mansfield	60,032,225	10,506,200	70,538,425
Marblehead	207,320,889	25,319,686	232,640,575
Marion	37,166,915	11,305,831	48,472,746
Marlborough	65,550,900	41,513,694	107,064,594
Marshfield	124,281,502	20,424,967	144,706,469
Mashpee	179,318,155	10,860,976	190,179,131
Mattapoisett	38,572,145	7,088,101	45,660,246
Maynard	54,239,896	7,838,040	62,077,936
Medfield	71,062,335	21,846,930	92,909,265
Medford	133,629,950	120,870,022	254,499,972
Medway	57,744,657	7,703,077	65,447,734
Melrose	238,294,900	44,357,052	282,651,952
Mendon	16,579,830	1,984,530	18,564,360
Merrimac	15,954,140	3,144,838	19,098,978
Methuen	62,063,925	17,223,769	79,287,694
Middleborough	59,858,810	21,394,064	81,252,874
Middlefield	4,293,771	540,369	4,834,140
Middleton	23,177,910	5,186,547	28,364,457
Milford	36,915,025	13,572,782	50,487,807
Millbury	15,298,438	9,662,650	24,961,088
Millis	53,885,560	8,817,642	62,703,202
Millville	7,365,615	719,810	8,085,425
Milton	76,264,500	32,313,470	108,577,970
Monroe	984,957	804,115	1,789,072
Monson	34,413,027	11,924,722	46,337,749
Montague	41,467,398	13,397,281	54,864,679
Monterey	12,795,880	1,506,300	14,302,180
Montgomery	3,712,557	17,025	3,729,582

TABLE III - CONTINUED

Municipality	Taxable Valuation	Exempt Valuation	Total Valuation
Mount Washington	\$ 1,426,275	\$ 388,662	\$ 1,814,937
Nahant	17,239,300	8,480,482	25,719,782
Nantucket	32,664,989	10,024,434	42,689,423
Natick	194,563,200	50,561,050	245,124,250
Needham	321,944,655	47,556,295	369,500,950
New Ashford	3,048,865	117,000	3,165,865
New Bedford	220,220,260	98,604,772	318,825,032
New Braintree	3,370,350	3,803,362	7,173,712
New Marlborough	11,865,715	501,750	12,367,465
New Salem	1,072,774	600,979	1,673,753
Newbury	7,003,861	5,846,997	12,850,858
Newburyport	87,380,530	27,018,520	114,399,050
Newton	371,269,400	165,254,998	536,524,398
Norfolk	35,367,608	35,586,018	70,953,626
North Adams	80,915,918	66,505,739	147,421,657
North Andover	41,736,800	15,547,932	57,284,732
North Attleborough	186,865,910	28,355,108	215,221,018
North Brookfield	21,814,500	7,496,154	29,310,654
North Reading	66,830,880	6,464,860	73,295,740
Northampton	162,000,000	118,418,752	280,418,752
Northborough	65,557,465	11,816,206	77,373,671
Northbridge	65,867,232	13,483,643	79,350,875
Northfield	24,476,727	14,851,129	39,327,856
Norton	65,383,125	23,537,251	88,920,376
Norwell	104,050,380	13,753,791	117,804,171
Norwood	299,289,850	58,150,033	357,439,883
Oak Bluffs	14,614,640	4,558,138	19,172,778
Oakham	762,878	601,066	1,363,944
Orange	15,562,980	4,435,295	19,998,275
Orleans	141,946,320	13,362,551	155,308,871
Otis	7,068,550	639,064	7,707,614
Oxford	23,365,510	4,920,546	28,286,056
Palmer	117,089,747	19,190,406	136,280,153
Paxton	31,470,703	7,202,570	38,673,273
Peabody	329,764,375	155,137,026	484,901,401
Pelham	10,183,592	471,475	10,655,067
Pembroke	50,814,822	5,439,298	56,254,120
Pepperell	29,929,670	2,899,350	32,829,020
Peru	4,494,752	570,310	5,065,062
Petersham	6,411,727	2,979,800	9,391,527
Phillipston	1,648,838	201,553	1,850,391
Pittsfield	315,366,825	119,856,099	435,222,924
Plainfield	1,300,949	341,143	1,642,092
Plainville	9,859,500	1,767,221	11,626,721
Plymouth	169,873,175	46,933,120	216,806,295
Plympton	16,425,950	1,678,127	18,104,077
Princeton	15,611,401	2,081,135	17,692,536
Provincetown	60,449,240	6,299,048	66,748,288
Quincy	258,798,325	60,441,672	319,239,997
Randolph	145,320,020	23,449,936	168,769,956

TABLE III - CONTINUED

Municipality	Taxable Valuation	Exempt Valuation	Total Valuation
Raynham	\$ 66,626,212	\$ 2,313,325	\$ 68,939,537
Reading	185,352,225	33,442,139	218,794,364
Rehoboth	36,814,350	3,226,676	40,041,026
Revere	97,860,650	12,651,350	110,512,000
Richmond	24,316,100	547,901	24,864,001
Rochester	13,090,741	5,776,452	18,867,193
Rockland	74,212,533	24,792,225	99,004,758
Rockport	65,294,490	8,070,679	73,365,169
Rowe	116,992,358	636,987	117,629,345
Rowley	23,870,378	4,050,125	27,920,503
Royalston	1,828,290	756,606	2,584,896
Russell	3,579,915	1,598,507	5,178,422
Rutland	15,544,278	6,463,502	22,007,780
Salem	120,864,600	92,109,039	212,973,639
Salisbury	61,734,000	2,444,050	64,178,050
Sandisfield	7,990,119	674,300	8,664,419
Sandwich	169,673,600	22,360,300	192,033,900
Saugus	212,014,775	21,209,458	233,224,233
Savoy	2,827,490	149,190	2,976,680
Scituate	119,450,550	17,484,436	136,934,986
Seekonk	123,768,046	8,825,844	132,593,890
Sharon	134,788,930	19,943,418	154,732,348
Sheffield	21,924,335	6,438,205	28,362,540
Shelburne	9,074,534	890,884	9,965,418
Sherborn	46,966,700	3,078,450	50,045,150
Shirley	5,158,795	3,011,673	8,170,468
Shrewsbury	163,238,891	43,117,734	206,356,625
Shutesbury	8,662,000	506,486	9,168,486
Somerset	485,045,395	33,721,375	518,766,770
Somerville	141,804,700	87,862,123	229,666,823
South Hadley	141,290,550	51,990,936	193,281,486
Southampton	7,797,680	1,094,214	8,891,894
Southborough	62,088,100	13,136,350	75,224,450
Southbridge	118,155,525	28,057,690	146,213,215
Southwick	55,123,329	8,791,483	63,914,812
Spencer	46,029,890	3,015,231	49,045,121
Springfield	671,371,150	264,797,420	936,168,570
Sterling	37,823,487	5,170,291	42,993,778
Stockbridge	20,465,830	13,545,362	34,011,192
Stoneham	187,008,675	46,398,935	233,407,610
Stoughton	192,382,100	50,789,539	243,171,639
Stow	68,415,775	7,768,251	76,184,026
Sturbridge	49,576,800	21,477,618	71,054,418
Sudbury	168,768,100	18,787,519	187,555,619
Sunderland	14,773,490	673,900	15,447,390
Sutton	12,699,685	924,724	13,624,409
Swampscott	113,211,908	15,643,820	128,855,728
Swansea	98,242,860	15,382,437	113,625,297
Taunton	73,814,600	62,345,491	136,160,091

TABLE III - CONTINUED

Municipality	Taxable Valuation	Exempt Valuation	Total Valuation
Templeton	\$ 19,464,820	\$ 9,729,039	\$ 29,193,859
Tewksbury	219,901,690	57,909,879	277,811,569
Tisbury	65,461,470	5,525,798	70,987,268
Tolland	1,619,570	897,910	2,517,480
Topsfield	34,245,529	5,054,075	39,299,604
Townsend	34,946,250	9,272,936	44,219,186
Truro	80,355,865	12,785,660	93,141,525
Tyngsborough	36,166,800	21,849,262	58,016,062
Tyringham	6,875,529	267,640	7,143,169
Upton	16,573,268	5,059,687	21,632,955
Uxbridge	11,205,667	3,269,003	14,474,670
Wakefield	81,847,990	23,009,462	104,857,452
Wales	5,171,225	916,780	6,088,005
Walpole	138,609,013	36,675,727	175,284,740
Waltham	512,290,000	153,354,718	665,644,718
Ware	15,378,550	12,229,103	27,607,653
Wareham	157,748,810	20,441,483	178,190,293
Warren	17,968,330	3,741,770	21,710,100
Warwick	1,691,103	349,343	2,040,446
Washington	2,817,771	705,958	3,523,729
Watertown	98,752,945	30,846,014	129,598,959
Wayland	213,735,625	7,397,559	221,133,184
Webster	30,877,309	7,395,696	38,273,005
Wellesley	290,109,924	84,970,345	375,080,269
Wellfleet	41,877,990	4,767,659	46,645,649
Wendell	921,749	106,070	1,027,819
Wenham	37,498,891	12,123,997	49,622,888
West Boylston	38,396,040	15,644,735	54,040,775
West Bridgewater	65,423,677	14,302,902	79,726,579
West Brookfield	21,656,000	1,904,219	23,560,219
West Newbury	13,816,755	4,678,228	18,494,983
West Springfield	258,165,204	53,738,990	311,904,194
West Stockbridge	8,541,700	403,900	8,945,600
West Tisbury	7,499,274	529,178	8,028,452
Westborough	145,144,390	41,657,774	186,802,164
Westfield	176,786,660	61,137,618	237,924,278
Westford	74,267,308	10,535,961	84,803,269
Westhampton	5,958,080	4,519,835	10,477,915
Westminster	31,311,655	4,465,625	35,777,280
Weston	194,788,226	46,304,294	241,092,520
Westport	28,653,975	4,886,221	33,540,196
Westwood	148,812,400	18,535,352	167,347,752
Weymouth	404,946,400	62,601,471	467,547,871
Whately	2,502,765	232,830	2,735,595
Whitman	80,192,313	10,313,255	90,505,568
Wilbraham	100,716,630	26,244,393	126,961,023
Williamsburg	8,145,040	1,210,350	9,355,390
Williamstown	74,005,300	76,019,177	150,024,477
Wilmington	143,579,255	20,575,321	164,154,576
Winchendon	32,988,402	7,408,301	40,396,703

TABEL III - CONTINUED

Municipality	Taxable Valuation	Exempt Valuation	Total Valuation
Winchester	\$ 200,971,400	\$ 45,272,945	\$ 246,244,345
Windsor	5,032,780	743,240	5,776,020
Winthrop	87,347,000	27,109,163	114,456,163
Woburn	144,224,138	40,889,792	185,113,930
Worcester	462,762,900	327,312,900	790,075,800
Worthington	5,582,620	552,304	6,134,924
Wrentham	33,205,930	24,042,090	57,248,020
Yarmouth	440,271,725	37,319,959	477,591,684

TABLE IV - ESTIMATED STATE AID AND CHARGES,
INCLUDING COUNTY ASSESSMENTS USED
IN DETERMINATION OF LOCAL TAX RATES
(AMOUNT IN THOUSANDS)

Municipality	1976			1977		
	Receipts	Charges	Differ- ence	Receipts	Charges	Differ- ence
Abington	\$ 1,937	\$ 226	\$ 1,711	\$ 2,187	\$ 254	\$ 1,933
Acton	2,077	517	1,560	2,045	451	1,594
Acushnet	1,053	214	839	1,016	184	832
Adams	1,117	158	959	1,094	173	921
Agawam	2,173	754	1,419	2,359	708	1,651
Alford	26	19	7	23	18	5
Amesbury	1,657	247	1,410	1,894	223	1,671
Amherst	1,706	555	1,151	1,879	505	1,374
Andover	2,996	792	2,204	3,167	704	2,463
Arlington	4,461	3,693	768	4,158	3,851	307
Ashburnham	560	97	463	598	103	495
Ashby	453	50	403	351	44	307
Ashfield	155	45	110	158	41	117
Ashland	1,167	379	788	993	438	555
Athol	1,582	172	1,410	1,415	175	1,240
Attleboro	5,357	620	4,737	5,525	717	4,808
Auburn	1,894	487	1,407	1,704	431	1,273
Avon	703	150	553	653	107	546
Ayer	1,202	145	1,057	1,521	125	1,396
Barnstable	2,714	1,241	1,473	2,990	1,186	1,804
Barre	810	70	740	658	67	591
Becket	131	64	67	120	81	39
Bedford	2,047	608	1,439	2,262	589	1,673
Belchertown	939	122	817	1,040	119	921
Bellingham	2,786	252	2,534	2,818	189	2,629
Belmont	2,101	2,205	(104)	2,015	2,333	(318)
Berkley	462	41	421	418	59	359
Berlin	384	56	328	415	57	358
Bernardston	286	36	250	257	41	216
Beverly	3,254	1,331	1,923	3,269	1,203	2,066
Billerica	7,043	759	6,284	7,190	657	6,533
Blackstone	1,051	121	930	1,012	113	899
Blandford	122	37	85	114	41	73
Bolton	322	106	216	276	78	198
Boston	140,577	54,899	85,678	117,653	54,738	62,915
Bourne	2,000	344	1,656	1,961	334	1,627
Boxborough	174	65	109	188	75	113
Boxford	679	165	514	665	157	508
Boylston	408	89	319	397	81	317
Braintree	3,749	1,991	1,758	3,848	2,077	1,771
Brewster	639	174	465	684	141	543
Bridgewater	2,064	289	1,775	2,148	223	1,925
Brimfield	416	63	353	407	52	355
Brockton	12,916	1,376	11,540	14,115	1,787	12,328

TABLE IV - CONTINUED

Municipality	1976			1977		
	Receipts	Charges	Difference	Receipts	Charges	Difference
Everett	\$ 2,194	\$ 3,835	\$ (1,641)	\$ 3,873	\$ 3,791	\$ 82
Fairhaven	1,849	324	1,525	2,078	318	1,760
Fall River	12,508	1,193	11,315	12,149	1,659	10,490
Falmouth	2,490	625	1,865	2,480	638	1,842
Fitchburg	4,681	697	3,984	4,725	845	3,880
Florida	143	48	95	140	52	88
Foxborough	2,197	375	1,822	2,361	268	2,093
Framingham	7,700	2,715	4,985	7,268	2,662	4,606
Franklin	3,598	360	3,238	3,595	290	3,305
Freetown	694	122	572	765	151	614
Gardner	2,137	352	1,785	2,148	328	1,820
Gay Head	17	14	3	17	14	3
Georgetown	1,373	126	1,247	1,163	136	1,027
Gill	123	45	78	112	45	67
Gloucester	3,182	829	2,353	3,488	672	2,816
Goshen	100	31	69	90	29	61
Gosnold	11	11	—	14	1	13
Grafton	2,416	276	2,140	1,868	240	1,628
Granby	1,017	132	885	997	133	864
Granville	169	61	108	153	56	97
Great Barrington	532	179	353	494	180	314
Greenfield	1,629	406	1,223	1,531	410	1,122
Groton	681	156	525	597	131	466
Groveland	924	108	816	911	91	820
Hadley	677	82	595	690	98	592
Halifax	713	77	636	604	95	509
Hamilton	598	261	337	542	274	268
Hampden	866	147	719	763	130	632
Hancock	179	28	151	172	28	144
Hanover	2,003	355	1,652	1,961	411	1,550
Hanson	1,317	150	1,167	1,215	179	1,036
Hardwick	493	46	447	410	38	372
Harvard	415	152	263	437	156	281
Harwich	734	379	355	774	346	428
Hatfield	268	79	189	256	89	168
Haverhill	6,379	760	5,619	6,712	770	5,942
Hawley	86	10	76	83	9	74
Heath	91	18	73	81	18	63
Hingham	2,921	961	1,960	2,811	943	1,868
Hinsdale	144	44	100	125	50	75
Holbrook	1,783	466	1,317	1,839	339	1,500
Holden	1,473	431	1,042	1,400	337	1,063
Holland	244	63	181	171	68	103
Holliston	2,272	310	1,962	2,040	281	1,759
Holyoke	6,140	1,141	4,999	5,971	1,084	4,887
Hopedale	587	105	482	648	84	564
Hopkinton	814	178	636	908	144	764
Hubbardston	345	39	306	336	41	295

TABLE IV - CONTINUED

Municipality	1976			1977		
	Receipts	Charges	Differ- ence	Receipts	Charges	Differ- ence
Brookfield	\$ 538	\$ 49	\$ 489	\$ 366	\$ 44	\$ 322
Brookline	3,411	5,405	(1,994)	3,740	4,901	(1,161)
Buckland	274	39	235	199	40	159
Burlington	3,360	1,202	2,158	3,446	1,170	2,276
Cambridge	5,422	7,682	(2,260)	6,535	7,729	(1,194)
Canton	1,990	1,187	803	1,920	993	927
Carlisle	437	132	305	449	116	333
Carver	740	112	628	699	93	606
Charlemont	121	23	98	105	21	84
Charlton	652	127	525	689	134	555
Chatham	446	334	112	400	315	85
Chelmsford	6,660	715	5,945	6,368	652	5,716
Chelsea	3,463	1,716	1,747	3,610	1,628	1,982
Cheshire	399	57	342	418	63	355
Chester	161	42	119	139	38	101
Chesterfield	136	27	109	123	36	87
Chicopee	7,387	1,433	5,954	6,783	1,345	5,438
Chilmark	33	41	(8)	37	39	(2)
Clarksburg	343	27	316	329	38	291
Clinton	1,559	300	1,259	1,444	260	1,184
Cohasset	937	321	616	916	267	649
Colrain	155	41	114	135	46	89
Concord	1,953	789	1,164	1,818	687	1,131
Conway	149	31	118	137	38	99
Cummington	80	26	54	72	24	48
Dalton	1,113	140	973	996	138	858
Danvers	2,753	975	1,778	2,715	1,009	1,706
Dartmouth	1,790	671	1,119	1,784	584	1,200
Dedham	1,871	1,664	207	1,894	1,423	471
Deerfield	402	99	303	385	97	288
Dennis	824	587	237	535	495	40
Dighton	687	139	548	664	105	559
Douglas	484	76	408	465	90	375
Dover	418	315	103	501	279	222
Dracut	3,374	297	3,077	3,423	243	3,180
Dudley	752	180	572	771	176	595
Dunstable	165	50	115	98	63	35
Duxbury	1,767	372	1,395	1,929	314	1,615
East Bridgewater	1,699	164	1,535	1,910	196	1,714
East Brookfield	311	44	267	275	52	223
East Longmeadow	1,677	510	1,167	1,558	537	1,021
Eastham	189	203	(14)	207	157	50
Easthampton	1,802	295	1,507	1,709	298	1,411
Easton	2,621	338	2,283	2,365	290	2,075
Edgartown	425	212	213	434	213	221
Egremont	80	51	29	76	56	20
Erving	238	132	106	237	115	122
Essex	261	83	178	282	102	180

TABLE IV - CONTINUED

Municipality	1976			1977		
	Receipts	Charges	Difference	Receipts	Charges	Difference
Hudson	\$ 2,531	\$ 319	\$ 2,212	\$ 2,667	\$ 320	\$ 2,347
Hull	2,111	342	1,769	2,000	348	1,652
Huntington	239	45	194	213	47	166
Ipswich	1,232	317	915	1,515	295	1,220
Kingston	740	149	592	754	171	583
Lakeville	557	157	400	683	119	564
Lancaster	768	153	615	742	128	614
Lanesborough	555	71	483	501	60	441
Lawrence	7,106	974	6,132	6,768	970	5,798
Lee	697	147	550	739	137	602
Leicester	1,800	184	1,616	1,624	157	1,468
Lenox	454	171	283	501	159	342
Leominster	4,067	867	3,200	4,046	753	3,293
Leverett	162	42	120	151	28	123
Lexington	4,608	2,182	2,426	3,427	2,098	1,329
Leyden	81	12	69	81	11	70
Lincoln	834	309	525	833	288	545
Littleton	1,019	188	831	985	151	834
Longmeadow	1,649	670	979	1,915	790	1,125
Lowell	11,957	1,139	10,818	11,317	1,851	9,466
Ludlow	2,515	491	2,024	2,469	462	2,007
Lunenburg	1,393	285	1,108	1,333	171	1,162
Lynn	9,798	2,926	6,872	9,901	2,829	7,072
Lynnfield	1,371	487	884	1,492	464	1,028
Malden	4,453	3,832	621	6,024	4,116	1,908
Manchester	489	290	199	478	268	210
Mansfield	1,684	269	1,415	1,972	234	1,738
Marblehead	1,402	1,357	45	1,266	1,237	29
Marion	334	158	176	318	131	187
Marlborough	3,949	619	3,330	4,315	567	3,748
Marshfield	3,131	558	2,573	3,515	478	3,037
Mashpee	196	188	8	176	154	22
Mattapoisett	377	169	208	355	149	206
Maynard	955	335	620	1,200	302	898
Medfield	1,699	343	1,356	1,822	253	1,569
Medford	6,259	4,494	1,765	5,811	4,859	952
Medway	1,667	208	1,459	1,764	139	1,625
Melrose	3,785	1,854	1,931	3,413	1,890	1,523
Mendon	220	85	135	225	75	150
Merrimac	809	77	732	665	64	601
Methuen	4,128	705	3,423	4,083	723	3,360
Middleborough	2,292	285	2,007	2,285	238	2,047
Middlefield	60	17	43	54	18	36
Middleton	588	175	413	617	159	458
Milford	3,615	410	3,205	3,796	435	3,361
Millbury	1,827	234	1,593	1,743	254	1,489
Millis	978	192	786	1,160	188	972
Millville	335	32	303	311	30	281

TABLE IV - CONTINUED

Municipality	1976			1977		
	Receipts	Charges	Differ- ence	Receipts	Charges	Differ- ence
Milton	\$ 1,473	\$ 2,174	\$ (701)	\$ 1,773	\$ 2,101	\$ (328)
Monroe	68	8	60	61	9	52
Monson	1,135	183	952	1,136	168	968
Montague	914	168	746	933	207	726
Monterey	111	42	69	107	43	64
Montgomery	58	19	39	53	21	32
Mount Washington	44	6	38	43	7	36
Nahant	268	281	(13)	271	213	58
Nantucket	395	57	338	440	52	388
Natick	3,466	1,326	2,140	3,398	1,533	1,865
Needham	2,263	2,418	(155)	2,594	1,773	821
New Ashford	54	10	44	53	10	43
New Bedford	12,143	1,406	10,737	14,911	2,077	12,834
New Braintree	175	13	162	150	21	129
New Marlborough	141	54	87	137	54	83
New Salem	119	10	109	89	13	76
Newbury	622	111	511	643	102	541
Newburyport	1,956	342	1,614	2,094	284	1,810
Newton	6,609	6,664	(55)	7,164	7,898	(734)
Norfolk	783	157	626	868	131	737
North Adams	2,912	245	2,667	2,760	266	2,494
North Andover	1,652	502	1,150	1,846	396	1,450
North Attleborough	2,766	376	2,390	2,595	422	2,173
North Brookfield	958	72	886	889	73	816
North Reading	1,875	428	1,447	1,894	395	1,499
Northampton	3,723	551	3,172	3,922	561	3,361
Northborough	1,650	278	1,372	1,706	277	1,429
Northbridge	1,828	198	1,630	1,622	180	1,442
Northfield	240	78	162	227	74	153
Norton	1,746	191	1,555	2,062	247	1,815
Norwell	1,814	305	1,509	1,900	343	1,557
Norwood	3,412	1,715	1,697	3,987	1,579	2,408
Oak Bluffs	188	106	82	137	104	33
Oakham	152	25	127	165	25	140
Orange	1,104	105	999	1,091	77	1,014
Orleans	233	301	(68)	240	260	(20)
Otis	193	44	149	184	56	128
Oxford	2,177	189	1,988	1,894	204	1,690
Palmer	1,548	264	1,284	1,466	300	1,166
Paxton	461	110	351	426	115	311
Peabody	6,085	1,717	4,368	7,407	1,729	5,678
Pelham	141	35	106	138	35	103
Pembroke	2,058	322	1,736	2,096	368	1,728
Pepperell	963	143	820	908	118	790
Peru	96	21	75	93	23	70
Petersham	192	34	158	183	32	151
Phillipston	197	23	174	168	23	145
Pittsfield	7,743	1,031	6,712	7,815	1,126	6,689

TABLE IV - CONTINUED

Municipality	1976			1977		
	Receipts	Charges	Differ- ence	Receipts	Charges	Differ- ence
Plainfield	\$ 101	\$ 21	\$ 80	\$ 89	\$ 17	\$ 72
Plainville	645	121	524	613	87	526
Plymouth	2,875	864	2,011	3,007	1,007	2,000
Plympton	200	49	151	204	49	155
Princeton	411	53	361	395	52	343
Provincetown	196	120	76	230	124	106
Quincy	7,853	5,554	2,299	8,312	5,743	2,569
Randolph	4,407	1,231	3,176	4,188	1,060	3,128
Raynham	1,305	211	1,094	1,392	181	1,211
Reading	2,473	995	1,478	2,592	1,028	1,564
Rehoboth	1,070	232	838	991	189	802
Revere	6,167	2,435	3,732	5,562	2,629	2,933
Richmond	169	47	122	182	50	132
Rochester	239	73	166	257	66	191
Rockland	2,985	418	2,567	3,110	489	2,621
Rockport	331	276	55	366	234	132
Rowe	68	232	(164)	80	221	(141)
Rowley	473	90	383	451	89	362
Royalston	195	19	176	199	24	175
Russell	146	49	97	128	60	68
Rutland	525	73	452	526	78	448
Salem	4,267	1,473	2,794	3,737	1,522	2,215
Salisbury	521	174	347	552	160	392
Sandisfield	166	30	136	151	31	120
Sandwich	2,481	341	2,140	2,003	296	1,707
Saugus	2,704	1,519	1,185	2,536	1,506	1,030
Savoy	170	13	157	163	14	149
Scituate	3,002	600	2,402	2,755	518	2,237
Seekonk	1,385	375	1,010	1,230	328	902
Sharon	2,066	523	1,543	1,753	428	1,325
Sheffield	174	90	84	164	107	57
Shelburne	188	41	147	172	58	114
Sherborn	387	218	169	451	190	261
Shirley	618	62	556	619	61	558
Shrewsbury	2,573	633	1,940	2,416	521	1,895
Shutesbury	119	27	92	121	33	88
Somerset	1,421	1,095	326	1,388	934	454
Somerville	8,771	5,558	3,213	9,309	5,507	3,802
South Hadley	1,939	329	1,610	1,809	343	1,466
Southampton	490	97	393	428	91	337
Southborough	662	255	407	726	233	493
Southbridge	2,038	349	1,689	1,987	308	1,679
Southwick	1,073	244	829	1,008	219	789
Spencer	1,366	203	1,163	1,396	170	1,226
Springfield	26,720	3,281	23,439	25,265	3,552	21,713
Sterling	728	145	583	642	125	517
Stockbridge	131	96	35	119	97	22
Stoneham	1,963	1,394	569	2,067	1,370	697

TABLE IV - CONTINUED

Municipality	1976			1977		
	Receipts	Charges	Differ- ence	Receipts	Charges	Differ- ence
Stoughton	\$ 3,734	\$ 663	\$ 3,071	\$ 3,192	\$ 629	\$ 2,563
Stow	739	110	629	742	119	623
Sturbridge	838	268	570	721	204	517
Sudbury	2,349	610	1,739	2,302	544	1,758
Sunderland	158	46	112	162	48	114
Sutton	868	117	751	911	133	778
Swampscott	932	827	105	151	846	665
Swansea	1,598	359	1,239	1,653	301	1,352
Taunton	5,943	666	5,277	6,389	869	5,520
Templeton	1,029	109	920	991	89	902
Tewksbury	4,010	528	3,482	4,190	478	3,712
Tisbury	157	171	(14)	175	166	9
Tolland	138	25	113	133	26	107
Topsfield	820	223	597	790	230	560
Townsend	869	92	777	791	81	710
Truro	123	126	(3)	111	112	(1)
Tyngsborough	818	102	716	803	100	703
Tyringham	43	19	24	42	20	22
Upton	517	81	436	454	84	370
Uxbridge	1,183	158	1,025	1,009	173	836
Wakefield	3,970	1,508	2,462	3,070	1,580	1,490
Wales	267	37	230	218	35	183
Walpole	2,619	754	1,865	2,742	834	1,908
Waltham	4,377	4,081	296	4,846	4,339	507
Ware	1,127	131	996	1,239	134	1,105
Wareham	1,350	502	848	1,576	435	1,141
Warren	668	83	585	567	75	492
Warwick	190	13	177	197	20	177
Washington	173	14	159	170	14	156
Watertown	2,006	2,566	(560)	2,645	2,864	(219)
Wayland	2,078	597	1,481	2,103	623	1,480
Webster	1,426	238	1,188	1,536	257	1,279
Wellesley	2,242	1,898	344	2,275	1,552	723
Wellfleet	145	161	(16)	166	132	34
Wendell	221	12	209	217	12	205
Wenham	171	169	2	154	152	2
West Boylston	774	190	584	607	204	403
West Bridgewater	981	165	816	1,003	137	866
West Brookfield	365	75	290	344	74	270
West Newbury	489	63	426	505	53	452
West Springfield	1,939	1,503	436	1,763	1,077	686
West Stockbridge	88	38	50	95	37	58
West Tisbury	487	49	438	406	450	361
Westborough	1,583	470	1,113	1,731	461	1,270
Westfield	4,676	1,032	3,644	4,488	993	3,495
Westford	2,444	265	2,179	2,393	238	2,155
Westhampton	99	30	69	96	27	69
Westminster	485	138	347	535	140	395

TABLE IV - CONTINUED

Municipality	1976			1977		
	Receipts	Charges	Differ- ence	Receipts	Charges	Differ- ence
Weston	\$ 1,930	\$ 927	\$ 1,003	\$ 1,517	\$ 878	\$ 639
Westport	1,696	402	1,294	1,890	341	1,549
Westwood	1,559	901	658	1,651	789	862
Weymouth	7,730	2,731	4,999	7,771	2,529	5,242
Whately	111	41	70	96	37	59
Whitman	2,316	208	2,108	2,224	247	1,977
Wilbraham	1,969	424	1,545	2,103	476	1,627
Williamsburg	389	51	338	325	52	273
Williamstown	597	180	417	542	172	370
Wilmington	2,659	783	1,876	2,772	836	1,936
Winchendon	1,514	138	1,376	1,549	99	1,450
Winchester	2,052	1,421	631	2,120	1,524	596
Windsor	142	21	121	129	16	113
Winthrop	1,905	882	1,023	2,274	913	1,361
Woburn	3,903	1,653	2,250	4,266	1,808	2,458
Worcester	23,912	2,515	21,397	23,707	3,288	20,419
Worthington	88	30	58	82	37	45
Wrentham	983	153	830	876	129	747
Yarmouth	1,270	691	579	895	615	280

TABLE V
1976 EQUALIZED VALUATIONS, ASSESSED VALUATIONS
AND RATIOS, EACH CITY AND TOWN
(000'S OMITTED)

<u>CITY/TOWN</u>	<u>1976 EQUALIZED VALUATION</u>	<u>1/1 1976 ASSESSED VALUATION</u>	<u>COMPOSITE RATIO PERCENT</u>	<u>CITY/TOWN</u>	<u>1976 EQUALIZED VALUATION</u>	<u>1/1 1976 ASSESSED VALUATION</u>	<u>COMPOSITE RATIO PERCENT</u>
ABINGTON	\$ 123,100	\$ 62,828	51	BILLERICA	\$ 404,200	\$ 62,138	15
ACTON	306,900	144,399	47	BLACKSTONE	50,040	31,866	64
ACUSHNET	84,240	10,930	13	BLANDFORD	15,190	1,912	13
ADAMS	86,980	52,410	60	BOLTON	43,485	23,742	55
AGAWAM	287,500	184,552	64	BOSTON	3,600,000	1,765,000	49
ALFORD	11,467	7,409	65	BOURNE	246,600	130,347	53
AMESBURY	104,428	78,758	75	BOXBOROUGH	43,640	27,113	62
AMHERST	218,500	171,239	78	BOXFORD	86,180	16,867	20
ANDOVER	454,200	248,588	55	BOYLSTON	43,440	26,093	60
ARLINGTON	554,452	359,103	65	BRAINTREE	544,000	522,602	96
ASHBURNHAM	41,850	18,141	43	BREWSTER	160,000	127,374	80
ASHBY	20,140	10,375	52	BRIDGEWATER	139,551	62,921	45
ASHFIELD	22,410	20,713	92	BRIMFIELD	25,020	7,338	29
ASHLAND	116,598	110,671	95	BROCKTON	773,396	749,407	97
ATHOL	77,720	17,110	22	BROOKFIELD	18,280	11,579	63
ATTLEBORO	343,500	201,825	59	BROOKLINE	715,000	450,957	63
AUBURN	150,300	156,800	100	BUCKLAND	18,630	10,206	55
AVON	95,890	47,507	50	BURLINGTON	399,400	252,258	63
AYER	57,420	16,214	28	CAMBRIDGE	875,000	336,881	39
BARNSTABLE	849,600	753,766	89	CANTON	276,338	184,059	67
BARRE	27,640	4,451	16	CARLISLE	67,076	7,535	11
BECKET	25,160	17,090	68	CARVER	60,820	10,037	17
BEDFORD	224,400	87,501	39	CHARLEMONT	15,390	16,651	100
BELCHERTOWN	62,070	63,415	100	CHARLTON	54,400	10,795	20
BELLINGHAM	120,600	90,518	75	CHATHAM	298,900	261,141	87
BELMONT	428,500	260,795	61	CHELMSFORD	376,700	270,585	72
BERKLEY	23,900	11,095	46	CHELSEA	162,100	58,240	36
BERLIN	29,260	12,514	43	CHESHIRE	28,490	17,444	61
BERNARDSTON	20,799	10,017	48	CHESTER	12,470	5,970	48
BEVERLY	423,500	238,000	56	CHESTERFIELD	13,827	6,455	47

TABLE V - CONTINUED

<u>CITY/TOWN</u>	<u>1976 EQUALIZED VALUATION</u>	<u>1/1 1976 ASSESSED VALUATION</u>	<u>COMPOSITE RATIO PERCENT</u>	<u>CITY/TOWN</u>	<u>1976 EQUALIZED VALUATION</u>	<u>1/1 1976 ASSESSED VALUATION</u>	<u>COMPOSITE RATIO PERCENT</u>
CHICOPEE	\$ 392,973	\$ 106,005	27	FLORIDA	\$ 23,120	\$ 4,825	21
CHILMARK	107,500	18,209	17	FOXBOROUGH	188,300	92,860	49
CLARKSBURG	13,310	7,567	57	FRAMINGHAM	899,700	558,855	62
CLINTON	89,560	17,384	19	FRANKLIN	181,700	96,195	53
COHASSET	129,235	97,490	75	FREETOWN	90,970	13,513	15
COLRAIN	27,410	10,305	38	GARDNER	120,800	108,419	90
CONCORD	317,400	192,265	61	GAY HEAD	10,800	1,845	17
CONWAY	16,710	4,893	29	GEORGETOWN	64,390	31,308	49
CUMMINGTON	9,632	4,063	42	GILL	20,190	8,807	44
DALTON	81,540	37,834	46	GLOUCESTER	314,800	183,103	58
DANVERS	394,300	194,356	49	GOSHEN	12,690	10,186	80
DARTMOUTH	301,900	249,770	83	GOSNOLD	4,033	1,029	26
DEDHAM	371,600	260,418	70	GRAFTON	102,531	81,507	79
DEERFIELD	78,090	13,629	17	GRANBY	51,640	16,370	32
DENNIS	433,100	437,984	100	GRANVILLE	21,350	3,652	17
DIGHTON	67,230	13,781	20	GREAT BARRINGTON	94,560	58,389	62
DOUGLAS	32,910	29,276	89	GREENFIELD	178,800	132,211	74
DOVER	137,200	67,483	49	GROTON	68,810	27,546	40
DRACUT	161,795	31,205	19	GROVELAND	53,770	25,121	47
DUDLEY	59,390	20,379	34	HADLEY	68,612	12,789	19
DUNSTABLE	22,430	2,953	13	HALIFAX	48,280	50,681	100
DUXBURY	182,300	134,537	74	HAMILTON	99,110	54,306	55
EAST BRIDGEWATER	102,900	65,803	64	HAMPDEN	53,193	33,659	63
EAST BROOKFIELD	18,350	9,678	53	HANCOCK	14,620	3,750	26
EAST LONGMEADOW	179,000	105,523	59	HANOVER	140,400	76,813	55
EASTHAM	158,000	52,036	33	HANSON	87,190	52,326	60
EASTHAMPTON	138,600	89,623	65	HARDWICK	19,780	13,238	67
EASTON	162,228	185,617	100	HARVARD	66,330	13,754	21
EDGARTOWN	161,300	68,996	43	HARWICH	318,500	120,068	38
EGREMONT	28,470	15,554	55	HATFIELD	38,710	22,109	57
ERVING	79,700	37,085	47	HAVERHILL	411,100	103,881	25
ESSEX	45,170	27,505	61	HAWLEY	5,783	2,636	46
EVERETT	590,100	208,903	35	HEATH	12,300	9,023	73
FAIRHAVEN	140,800	28,014	20	HINGHAM	286,100	153,024	53
FALL RIVER	458,200	191,094	42	HINSDALE	22,920	10,568	46
FALMOUTH	560,200	117,265	21	HOLBROOK	113,100	61,728	55
FITCHBURG	286,300	252,661	88	HOLDEN	165,866	125,221	75

TABLE V - CONTINUED

<u>CITY/TOWN</u>	<u>1976 EQUALIZED VALUATION</u>	<u>1/1 1976 ASSESSED VALUATION</u>	<u>COMPOSITE RATIO PERCENT</u>	<u>CITY/TOWN</u>	<u>1976 EQUALIZED VALUATION</u>	<u>1/1 1976 ASSESSED VALUATION</u>	<u>COMPOSITE RATIO PERCENT</u>	<u>72</u>
HOLLAND	\$ 24,950	\$ 4,257	17	MASHPEE	\$ 195,275	\$ 187,293	96	
HOLLISTON	153,200	87,712	57	MATTAPOISETT	86,870	39,921	46	
HOLYOKE	224,300	109,123	49	MAYNARD	109,100	54,588	50	
HOPEDALE	44,303	24,427	55	MEDFIELD	136,000	72,781	54	
HOPKINTON	89,210	85,831	96	MEDFORD	547,100	134,277	25	
HUBBARDSTON	19,190	10,902	57	MEDWAY	109,800	59,363	54	
HUDSON	145,700	120,557	83	MELROSE	320,300	238,908	75	
HULL	97,370	48,566	50	MENDON	32,940	16,952	51	
HUNTINGTON	14,440	14,110	98	MERRIMAC	35,400	16,124	46	
IPSWICH	131,400	73,948	56	METHUEN	341,471	61,408	18	
KINGSTON	89,060	25,763	29	MIDDLEBOROUGH	143,700	63,873	44	
LAKEVILLE	68,080	38,712	57	MIDDLEFIELD	8,346	4,558	55	
LANCASTER	54,680	32,074	59	MIDDLETON	64,064	25,285	39	
LANESBOROUGH	33,720	38,255	100	MILFORD	208,900	37,438	18	
LAWRENCE	400,000	119,392	30	MILLBURY	88,810	15,548	18	
LEE	75,000	59,249	79	MILLIS	82,500	55,315	67	
LEICESTER	66,920	58,300	87	MILLVILLE	11,580	7,469	65	
LENOX	83,290	70,332	84	MILTON	356,000	77,398	22	
LEOMINSTER	321,800	209,252	65	MONROE	6,507	1,156	18	
LEVERETT	17,740	4,966	28	MONSON	67,270	35,279	52	
LEXINGTON	574,300	254,053	44	MONTAGUE	76,950	42,087	55	
LEYDEN	7,812	1,200	15	MONTEREY	22,990	22,969	100	
LINCOLN	125,800	51,787	41	MONTGOMERY	9,168	4,394	48	
LITTLETON	103,300	49,921	48	MT. WASHINGTON	2,126	2,149	100	
LONGMEADOW	249,300	193,484	78	NAHANT	62,600	17,390	28	
LOWELL	519,000	169,502	33	NANTUCKET	256,400	33,911	13	
LUDLOW	175,300	93,428	53	NATICK	438,600	195,367	45	
LUNENBURG	79,380	62,797	79	NEEDHAM	546,600	324,930	59	
LYNN	585,500	276,638	47	NEW ASHFORD	6,167	4,521	73	
LYNNFIELD	197,700	225,276	100	NEW BEDFORD	715,300	231,581	32	
MALDEN	434,100	122,197	28	NEW BRAINTREE	6,865	3,395	49	
MANCHESTER	120,700	59,581	49	NEW MARLBOROUGH	28,700	12,267	43	
MANSFIELD	164,900	63,222	38	NEW SALEM	9,993	1,105	11	
MARBLEHEAD	410,900	208,986	51	NEWBURY	52,610	7,211	14	
MARION	86,570	37,974	44	NEWBURYPORT	158,800	88,847	56	
MARLBOROUGH	300,200	69,497	23	NEWTON	1,156,200	373,146	32	
MARSHFIELD	274,759	126,540	46	NORFOLK	65,610	36,777	56	

TABLE V - CONTINUED

<u>CITY/TOWN</u>	<u>1976 EQUALIZED VALUATION</u>	<u>1/1 1976 ASSESSED VALUATION</u>	<u>COMPOSITE RATIO PERCENT</u>	<u>CITY/TOWN</u>	<u>1976 EQUALIZED VALUATION</u>	<u>1/1 1976 ASSESSED VALUATION</u>	<u>COMPOSITE RATIO PERCENT</u>
NORTH ADAMS	\$ 111,300	\$ 81,319	73	RAYNHAM	\$ 99,220	\$ 70,626	71
NORTH ANDOVER	293,500	43,077	15	READING	285,900	279,193	98
NORTH ATTLEBOROUGH	215,600	191,714	89	REHOBOTH	93,050	93,548	100
NORTH BROOKFIELD	33,297	22,225	67	REVERE	390,800	99,267	25
NORTH READING	147,200	68,701	47	RICHMOND	29,600	24,904	84
NORTHAMPTON	242,400	164,000	68	ROCHESTER	32,050	13,947	44
NORTHBOROUGH	140,000	68,168	49	ROCKLAND	136,700	74,788	55
NORTHBRIDGE	86,179	67,916	79	ROCKPORT	145,700	66,313	46
NORTHFIELD	44,170	26,763	61	ROWE	123,500	124,084	100
NORTON	107,700	66,708	62	ROWLEY	51,370	24,512	48
NORWELL	132,200	104,762	79	ROYALSTON	11,850	1,865	16
NORWOOD	363,500	301,781	83	RUSSELL	15,960	3,638	23
OAK BLUFFS	75,100	84,082	100	RUTLAND	33,710	16,199	48
OAKHAM	9,920	784	8	SALEM	467,000	118,989	25
ORANGE	39,860	18,813	47	SALISBURY	74,910	61,834	83
ORLEANS	221,400	144,969	65	SANDISFIELD	19,870	8,315	42
OTIS	27,500	10,942	40	SANDWICH	274,900	196,566	72
OXFORD	72,630	25,510	35	SAUGUS	341,448	230,556	68
PALMER	119,500	117,600	98	SAVOY	9,052	2,976	33
PAXTON	50,330	31,936	63	SCITUATE	258,441	121,264	47
PEABODY	552,500	332,577	60	SEEKONK	176,500	126,381	72
PELHAM	17,480	11,161	64	SHARON	179,200	140,323	78
PEMBROKE	123,100	52,045	42	SHEFFIELD	43,480	22,133	51
PEPPERELL	71,690	71,199	99	SHELBURNE	23,670	9,134	39
PERU	14,820	5,093	34	SHERBORN	87,330	91,043	100
PETERSHAM	19,530	6,813	35	SHIRLEY	29,260	5,326	18
PHILLIPSTON	8,870	1,700	19	SHREWSBURY	257,054	169,415	66
PITTSFIELD	553,600	319,512	58	SHUTESBURY	14,260	8,729	61
PLAINFIELD	6,593	1,343	20	SOMERSET	489,100	488,758	100
PLAINVILLE	77,360	10,081	13	SOMERVILLE	520,800	141,915	27
PLYMOUTH	487,800	174,107	36	SOUTH HADLEY	152,300	141,518	93
PLYMPTON	38,730	17,377	45	SOUTHAMPTON	42,400	46,935	100
PRINCETON	25,700	16,239	63	SOUTHBOROUGH	113,100	62,545	55
PROVINCETOWN	108,500	61,938	57	SOUTHBRIDGE	128,800	120,047	93
QUINCY	874,000	271,421	31	SOUTHWICK	72,390	57,949	80
RANDOLPH	285,500	149,669	52	SPENCER	73,080	47,641	65

TABLE V - CONTINUED

CITY/TOWN	1976 EQUALIZED VALUATION	1/1 1976 ASSESSED VALUATION	COMPOSITE RATIO PERCENT	CITY/TOWN	1976 EQUALIZED VALUATION	1/1 1976 ASSESSED VALUATION	COMPOSITE RATIO PERCENT
SPRINGFIELD	\$ 998,000	\$ 674,712	68	WELLESLEY	\$ 521,400	\$ 292,752	56
STERLING	56,080	39,036	70	WELLFLEET	117,400	45,597	39
STOCKBRIDGE	48,240	21,008	44	WENDELL	7,506	922	12
STONEHAM	262,200	263,448	100	WENHAM	60,280	37,656	62
STOUGHTON	293,000	196,440	67	WEST BOYLSTON	77,120	38,906	50
STOW	80,230	68,359	85	WEST BRIDGEWATER	85,290	69,638	82
STURBRIDGE	78,420	52,279	67	WEST BROOKFIELD	34,800	23,196	67
SUDBURY	268,200	172,215	64	WEST NEWBURY	35,061	14,273	41
SUNDERLAND	37,440	15,175	41	WEST SPRINGFIELD	373,300	261,012	70
SUTTON	59,380	13,089	22	WEST STOCKBRIDGE	22,893	8,872	39
SWAMPSCOTT	210,200	115,298	55	WEST TISBURY	21,420	7,661	36
SWANSEA	161,000	103,530	64	WESTBOROUGH	200,000	147,478	74
TAUNTON	344,400	74,614	22	WESTFIELD	368,200	179,888	49
TEMPLETON	40,210	19,880	49	WESTFORD	146,800	77,087	53
TEWKSBURY	287,700	223,860	78	WESTHAMPTON	17,130	6,158	36
TISBURY	93,490	65,802	70	WESTMINSTER	67,960	32,891	48
TOLLAND	14,680	1,678	11	WESTON	279,700	197,158	70
TOPSFIELD	87,700	102,787	100	WESTPORT	153,900	28,947	19
TOWNSEND	47,630	36,903	77	WESTWOOD	261,613	151,158	58
TRURO	88,300	82,985	94	WEYMOUTH	577,147	409,880	71
TYNGSBOROUGH	52,820	37,973	72	WHATELY	19,760	2,605	13
TYRINGHAM	10,710	7,098	66	WHITMAN	115,000	82,864	72
UPTON	37,973	16,949	45	WILBRAHAM	161,700	102,445	63
UXBRIDGE	77,670	11,345	15	WILLIAMSBURG	21,700	8,183	38
WAKEFIELD	280,400	82,641	29	WILLIAMSTOWN	92,060	75,003	81
WALES	11,340	5,326	47	WILMINGTON	271,700	147,129	54
WALPOLE	258,100	141,599	55	WINCHENDON	44,020	33,751	77
WALTHAM	725,000	519,086	72	WINCHESTER	334,200	201,997	60
WARE	75,390	15,716	21	WINDSOR	10,960	5,168	47
WAREHAM	223,600	159,805	71	WINTHROP	149,300	87,356	59
WARREN	30,050	18,108	60	WOBURN	421,800	491,409	100
WARWICK	8,008	10,617	100	WORCESTER	1,246,600	457,363	37
WASHINGTON	9,108	2,856	31	WORTHINGTON	18,200	5,500	30
WATERTOWN	375,531	98,541	26	WRENTHAM	72,610	80,883	100
WAYLAND	218,500	215,188	98	YARMOUTH	440,400	447,692	100
WEBSTER	103,700	31,354	30				
				TOTALS	\$63,103,898	\$34,807,965	55%

BIENNIAL REPORTS OF THE STATE TAX COMMISSION
UPON THE EQUALIZATION AND APPORTIONMENT
OF STATE AND COUNTY TAXES

Equalized valuations are determined for each city and town and reported biennially by the State Tax Commission to the General Court. The amounts submitted are based upon information collected and tabulated from available sources relative to the assessments, the sales price, and the appraised values of all real and personal property.

These equalized valuations are used as a factor in computing the amounts due the cities and towns of the commonwealth under certain State Aid programs and also in allocating amounts charged for many state services.

County charges are based entirely on equalized valuations.

Total Equalized Valuations	House Document Number
\$ 14,659,385,173	1951 - 2066
16,183,702,578	1953 - 2172
16,025,892,793	1955 - 2685
17,449,730,598	1957 - 2893
19,257,350,000	1959 - 2833
22,700,254,100	1961 - 3103
24,694,975,000	1963 - 3303
26,010,500,000	1965 - 3998
26,535,650,000	1967 - 4098
28,199,950,000	1969 - 4731
31,016,200,000	1971 - 4935
35,051,300,000	1973 - 5902
54,728,100,000	1975 - 5887

RULINGS AND REGULATIONS

Fiscal - 1976

April 23, 1976: Title 1, Withholding of Taxes on Wages.

Section 62B. 5(1), Returns and Payments

Every employer who is required to deduct and withhold taxes under section 2 of chapter 62B of the General Laws and can reasonably expect that the taxes so withheld will not exceed one hundred dollars for the calendar year shall file a return and pay over to the Commissioner the taxes so withheld during such calendar year on or before the last day of January following the close of such calendar year.

Every employer who is required to deduct and withhold taxes under section 2 of Chapter 62B of the General Laws and who can reasonably expect that the taxes so withheld will be in excess of one hundred dollars, but not more than twelve hundred dollars, for the calendar year, shall file a return and pay over to the Commissioner, the taxes so withheld for each calendar quarter on or before the last day of the month following the close of such calendar quarter.

Every employer who is required to deduct and withhold taxes under section 2 of chapter 62B of the General Laws and who can reasonably expect that taxes so withheld will be in excess of twelve hundred dollars, but not more than twenty-five thousand dollars, for the calendar year, shall file a return and pay over to the Commissioner the taxes so withheld for each calendar month on or before the fifteenth day of the month following the close of such calendar month; except that for the months of March, June, September and December, such return shall be filed and the taxes so withheld shall be paid over on or before the last day of the succeeding calendar month.

Every employer required to deduct and withhold taxes under section 2 of chapter 62B of the General Laws and who can reasonably expect that the taxes so withheld will be in excess of twenty-five thousand dollars for the calendar year shall at the end of any quarter-monthly period, as hereinafter defined, where the aggregate amount of taxes withheld during the calendar quarter and not previously paid over is \$500 or more shall pay over to the Commissioner within three (3) business days after the close of such quarter-monthly period the aggregate amount of such withheld taxes and shall file a return on or before the last day of the month following the close of each calendar quarter with any underpayments of withheld taxes accompanying such return. A quarter-monthly period shall mean the first 7 days of a calendar month, the 8th through the 15th day of a calendar month, or the portion of a calendar month following the 22nd day of such month.

The Commissioner may, in his discretion, provide that any taxes deducted and withheld under section 2 of chapter 62B of the General Laws be paid over to a depository designated by him. Such payment to a depository shall be deemed to be payment to the Commissioner under the provisions of this regulation.

(Rulings and Regulations Continued)

Returns which are not filed on or before the due dates are subject to a penalty of five per cent per month, to a maximum of twenty-five per cent, of the amount required to be shown on the return. In computing the penalty for a late return, the amount of tax required to be shown on the return shall be reduced by the amount of any part of the tax which was paid on or before the date prescribed for payment of the tax.

Payments of withheld taxes which are not made on or before the due dates will be subject to interest at the rate of eight per cent per year from the due date of the payment to the date that such taxes are paid.

Ruling 1: August 1, 1975; Meal and Beverages Excise Contract Charge for
Meals and Beverages

Under the meal and beverage excise imposed by chapter 64B of the General Laws, and acts in addition thereto, the 8% tax is levied upon all charges for meals of \$1.00 or more and upon all charges for alcoholic beverages served in the Commonwealth. Exemption is provided only for meals-

- (a) prepared by employees of and served in any licensed hospital, sanatorium, convalescent or nursing home, or certain other licensed facilities;
- (b) prepared by members of and served on the premises of any church or synagogue or organization thereof, the proceeds of which are to be used for religious or charitable purposes;
- (c) furnished while transporting passengers for hire by air or to children under sixteen years old in a summer camp for children; or
- (d) furnished to any organization in which membership is limited to persons sixty years old or over, provided such organization has filed satisfactory proof of its eligibility with the Commissioner of Corporations and Taxation.

Therefore, meals or alcoholic beverages served by any other person or entity for which a taxable charge is made, on any basis whatsoever, are subject to tax. This includes any college, university, other educational or charitable institution (except as exempted above), whether public or private, providing meals or alcoholic beverages for which a taxable charge is made.

Where the meals charge is fixed for a specified time period or for a specified number of meals, the entire charge will be considered subject to the 8% tax. If the person or entity furnishing the meals believes that the total charge is allocable in part, to individual meals or less than \$1.00, to lodging or to any other item of service, he will, upon application and satisfactory proof thereof, be allowed to exclude from tax the portion of the total charge properly allocable thereto.

The provisions of this ruling shall be applicable to all contract charges for meals served on or after September 1, 1975.

(Rulings and Regulations Continued)
Ruling 1: January 16, 1976; Food and Beverages Subject to Tax

1. Pursuant to the provisions of Chapter 64B of the General Laws, as amended by chapter 684 and chapter 720 of the Acts of 1975, effective November 19, 1975, the meal and beverage excise applies to any amount charged for meals wherever furnished within the Commonwealth, including cover and other charges; and to any amount charged for alcoholic beverages, including cover and other charges, wherever furnished within the Commonwealth for on-premise consumption. There is no exemption for charges of \$1.00 or less.

2. The law defines "meals" to include any food or beverage, or both, prepared for human consumption and provided by any place or establishment whether intended for consumption on or off the premises, and includes items sold on a "take out" or "to go" basis, regardless of quantity, "bulk" or packaging, except as hereinafter provided.

3. The tax must be collected by any eating establishment where food, food products or beverages are provided and for which a charge is made. This includes a cafe, lunch counter, private or social club, cocktail lounge, hotel dining room, catering business, tavern, diner, snack bar, dining room, vending machine and any other place or establishment, stationary or mobile, temporary or permanent, where food or beverages are provided. It also includes ice cream stands, temporary snack counters, canteen trucks or wagons and street wagons or carts.

4. A delicatessen, grocery, market or bakery store shall be considered an eating establishment only to the extent that it engages in the sale of dinners, luncheons, barbecued chicken (other than barbecued chicken sold whole and unsliced), sandwiches, snacks, pizzas and other similar items which are commonly sold at snack bars, coffee shops or luncheon counters. Other items sold by such a store shall not be subject to tax. A delicatessen, grocery, market or bakery store shall not be considered an eating establishment solely on the basis that it prepares and sells prepared meat, poultry and fish items if such sales constitute less than 15% of its total gross sales from all its activities. A vending machine dispensing only candy shall not, in any case, be considered an eating establishment.

5. Where a place of business conducts two or more separate and distinct activities at the same location, each activity or department may be treated as a separate business for the purpose of determining the activities that are subject to the food and beverage excise. The books and accounting records must accurately reflect the gross receipts from each activity. Estimates are not acceptable. For example, if a business has a lunch counter and a grocery section or a restaurant with candy or bakery section, only the gross receipts of the lunch counter or restaurant would be subject to tax, provided the books and accounting records of such activity are maintained separately.

6. The following food or beverages sold by an eating establishment for consumption off its premises shall not be subject to tax:-

(a) Food sold by weight, liquid or dry measure, count, or in unopened, original containers or packages, provided that such food is commonly sold in such manner in a retail food store which is not a restaurant. Such food includes meat products by the pound, a loaf of bread, a quart of milk, a pint of cream, a pint or quart of ice cream, whether machine-packed or hand-packed.

(b) Beverages in unopened, original containers or packages when sold as a unit having a capacity of at least 26 fluid ounces.

(c) Bakery products, including doughnuts, muffins, bagels and similar items, sold in units of six or more.

The exemptions under this paragraph do not extend to prepared meals, snacks, sandwiches, food platters, poultry, fish or meat items, or other food combinations sold by a restaurant whose principal business is the preparation or sale of such items in a form as to be available for immediate on-premise or off-premise consumption without further significant preparation.

7. Ruling 1975-2 - Meal and Beverage Excise issued on November 19, 1975 is repealed.

INDIVIDUAL INCOME TAX RETURNS IN MASSACHUSETTS ON 1974 INCOME,
NOT INCLUDING FIDUCIARY RETURNS.

Income Group		Number of Returns	Total Income (millions)	Taxable Income (millions)	Total Tax (millions)	Average Total Income	Average Taxable Income	Average Tax Paid	
\$	0-	2,000	372,557	\$ 346.5	\$ 5.6	\$ 0.3	\$ 930	\$ 15	\$ 1
	2,000-	3,000	162,639	403.8	19.4	1.0	2,483	119	6
	3,000-	4,000	130,981	456.8	124.4	6.5	3,487	950	50
	4,000-	5,000	119,317	536.4	194.9	10.1	4,496	1,633	85
	5,000-	6,000	114,609	630.1	295.0	15.3	5,497	2,574	133
	6,000-	7,000	112,786	732.9	386.2	19.9	6,498	3,424	176
	7,000-	8,000	110,248	826.4	467.3	24.0	7,496	4,239	218
	8,000-	9,000	105,202	893.8	528.7	27.1	8,496	5,026	257
	9,000-	10,000	100,380	952.9	578.4	29.6	9,492	5,762	295
	10,000-	15,000	444,597	5,519.9	3,507.3	178.8	12,416	7,889	402
	15,000-	20,000	298,045	5,141.2	3,524.4	179.7	17,250	11,825	603
	20,000-	25,000	141,116	3,124.3	2,296.3	118.0	22,140	16,272	836
	25,000-	30,000	59,888	1,626.3	1,250.9	65.7	27,156	20,887	1,097
	30,000-	50,000	59,875	2,208.0	1,829.6	98.7	36,878	30,557	1,649
	50,000-	100,000	20,635	1,359.5	1,233.1	69.6	65,886	59,275	3,371
	100,000-	200,000	3,706	481.0	455.4	28.7	129,781	122,880	7,733
	200,000-	500,000	644	174.0	169.6	12.1	270,298	263,320	18,786
	500,000-	1,000,000	86	57.3	56.6	4.6	666,465	658,267	53,849
	Over \$1,000,000	19	28.5	28.4	2.4	1,500,421	2,021,631	125,316	
GRAND TOTAL		2,357,330	\$25,500.0	\$16,951.5	\$892.0	\$ 10,817	\$ 6,667	\$ 352	

NUMBER OF INCOME TAX RETURNS, INCOME REPORTED AND INCOME TAX PAID BY EACH INCOME GROUP
OF MASSACHUSETTS TAXPAYERS IN 1974, SHOWING PERCENTAGE OF TOTAL AND
CUMULATIVE PERCENTAGE FOR EACH GROUP.

Income Group		Number of Returns	Amount of Income (millions)	Amount of Tax Paid (millions)	Percentage of Total			Cumulative Percentage		
					Number of Returns	Amount of Income	Amount of Tax Paid	No. of Returns	Amt. of Income	Amt. of Tax Paid
0-	2,000	372,557	\$ 346.6	\$ 0.3	15.8%	1.4%	-*%	15.8%	1.4%	-*%
2,000-	3,000	162,639	403.9	1.0	6.9	1.6	0.1	22.7	3.0	0.1
3,000-	4,000	130,981	456.8	6.5	5.5	1.8	0.7	28.2	4.8	0.8
4,000-	5,000	119,317	536.4	10.1	5.1	2.1	1.1	33.3	6.9	1.9
5,000-	6,000	114,609	630.1	15.3	4.9	2.5	1.7	38.2	9.4	3.6
6,000-	7,000	112,786	732.9	19.9	4.8	2.9	2.2	43.0	12.3	5.8
7,000-	8,000	110,248	826.4	24.0	4.7	3.2	2.7	47.7	15.5	8.5
8,000-	9,000	105,202	893.8	27.1	4.5	3.5	3.0	52.2	19.0	11.5
9,000-	10,000	100,380	952.9	29.6	4.2	3.7	3.3	56.6	22.7	14.8
10,000-	15,000	444,597	5,519.9	178.8	18.9	21.6	20.0	75.3	44.3	34.8
15,000-	20,000	298,045	5,141.2	179.7	12.6	20.2	20.1	87.9	64.5	54.9
20,000-	25,000	141,116	3,124.4	118.0	6.0	12.2	13.2	93.9	76.7	68.1
25,000-	30,000	59,888	1,626.3	65.7	2.5	6.4	7.4	96.4	83.1	75.5
30,000-	50,000	59,875	2,208.1	98.7	2.5	8.7	11.1	98.9	91.8	86.6
50,000-	100,000	20,635	1,359.6	69.6	0.9	5.3	7.8	99.8	97.1	94.4
00,000-	200,000	3,706	481.0	28.7	0.2	1.9	3.2	100.0	99.0	97.6
00,000-	500,000	644	174.1	12.1	-*	0.7	1.4	-	99.7	99.0
00,000-	1,000,000	86	57.3	4.6	-*	0.2	0.5	-	99.9	99.5
Over \$1,000,000		19	28.5	2.4	-*	0.1	0.3	-	100.0	99.8
GRAND TOTAL		2,357,330	\$25,500.0	\$892.0	100.0%	100.0%	100.0%	-	-	-

* Less than 0.1%

Note: Totals may not add due to rounding.

PERCENTAGE OF TOTAL INCOME AND INCOME BY SOURCE BY INCOME GROUP
FOR MASSACHUSETTS TAXPAYERS, 1974.

Income Group	5% Income	9 % Income			Total Income	Cumula- ative Per- centage of Income
		Dividend	Capital Gains	Total		
\$ 0- 2,000	1.4%	0.8%	0.2%	0.6%	1.4%	1.4%
2,000- 3,000	1.6	1.3	0.3	1.0	1.6	3.0
3,000- 4,000	1.8	1.8	0.5	1.3	1.8	4.8
4,000- 5,000	2.1	2.0	0.7	1.5	2.1	6.9
5,000- 6,000	2.5	2.0	0.8	1.6	2.5	9.4
6,000- 7,000	2.9	2.0	0.9	1.6	2.9	12.3
7,000- 8,000	3.3	1.9	1.0	1.6	3.2	15.5
,000- 9,000	3.6	1.8	1.1	1.5	3.5	19.0
9,000- 10,000	3.8	1.8	1.1	1.5	3.7	22.7
10,000- 15,000	22.3	8.8	6.5	8.0	21.6	44.3
15,000- 20,000	20.8	8.0	7.3	7.7	20.2	64.5
20,000- 25,000	12.5	6.8	7.1	6.9	12.2	76.7
25,000- 30,000	6.4	5.6	6.0	5.8	6.4	83.1
30,000- 50,000	8.3	15.2	16.2	15.5	8.7	91.8
50,000-100,000	4.7	17.7	18.2	17.9	5.3	97.1
100,000-200,000	1.4	12.0	13.4	12.5	1.9	99.0
200,000-500,000	0.3	6.9	9.0	7.7	0.7	99.7
500,000-1,000,000	-*	2.3	6.5	3.8	0.2	99.9
Over \$1,000,000	-*	1.3	3.2	2.0	0.1	100.0
GRAND TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%	-

Note: Totals may not add due to rounding.

NUMBER OF INCOME TAX RETURNS FILED BY MASSACHUSETTS TAXPAYERS
IN 1974 FOR EACH INCOME GROUP, SHOWING AVERAGE NUMBER OF
DEPENDENTS CLAIMED, AVERAGE AMOUNT OF DEDUCTIONS
CLAIMED, EXEMPTIONS CLAIMED AND PAID, AND NUMBER
OF OVER 65 EXEMPTIONS CLAIMED.

Income Group		Number of Returns	Number of Dependents	Average		Tax Paid	Number of Over 65 Exemption Claimed	
				Amount of				
				Deductions	Exemptions			
\$	0-	2,000	372,557	0.2	\$ 41	\$1,899	\$ 1	83,691
	2,000-	3,000	162,639	0.2	100	2,252	6	38,386
	3,000-	4,000	130,981	0.3	173	2,452	50	34,024
	4,000-	5,000	119,317	0.4	238	2,584	85	28,675
	5,000-	6,000	114,609	0.4	319	2,662	133	22,572
	6,000-	7,000	112,786	0.5	387	2,719	176	18,150
	7,000-	8,000	110,248	0.5	462	2,814	218	15,266
	8,000-	9,000	105,202	0.6	544	2,967	257	13,022
	9,000-	10,000	100,380	0.7	635	3,104	295	10,643
	10,000-	15,000	444,597	1.1	716	3,636	402	34,211
	15,000-	20,000	298,045	1.4	1,157	4,270	603	16,437
	20,000-	25,000	141,116	1.5	1,267	4,604	836	8,313
	25,000-	30,000	59,888	1.5	1,425	4,683	1,097	4,787
	30,000-	50,000	59,875	1.6	1,684	4,644	1,649	7,651
	50,000-	100,000	20,635	1.7	2,066	4,652	3,371	4,328
	100,000-	200,000	3,706	1.5	2,313	4,681	7,733	1,133
	200,000-	500,000	644	1.3	2,475	4,710	18,786	263
	500,000-1,000,000	86	1.3	3,279	4,872	53,849	43	
	Over 1,000,000	19	1.3	842	3,842	125,316	8	
GRAND TOTAL		2,357,330	0.8	\$ 635	\$3,011	\$ 352	341,603	

Note: Totals may not add due to rounding.

TOTAL INCOME AND INCOME BY SOURCE OF INCOME BY INCOME GROUP
FOR MASSACHUSETTS TAXPAYERS, 1974.

(Amounts in Millions)

Income Group		5% Income	9 % Income		Total	Total Income
			Interest and Dividend	Capital Gains		
\$ 0-	2,000	\$ 339.8	\$ 6.0	\$ 0.7	\$ 6.7	\$ 346.5
2,000-	3,000	392.5	9.8	1.5	11.3	403.8
3,000-	4,000	440.8	13.8	2.2	16.0	456.8
4,000-	5,000	518.7	14.9	2.8	17.7	536.4
5,000-	6,000	611.3	15.4	3.4	18.8	630.1
6,000-	7,000	713.9	15.3	3.8	19.0	732.9
7,000-	8,000	807.7	14.5	4.2	18.7	826.4
8,000-	9,000	875.3	13.9	4.5	18.5	893.8
9,000-	10,000	934.3	13.8	4.8	18.6	952.9
10,000-	15,000	5,425.0	67.1	27.8	94.9	5,519.9
15,000-	20,000	5,049.3	60.8	31.1	91.9	5,141.2
20,000-	25,000	3,042.0	52.1	30.2	82.3	3,124.3
25,000-	30,000	1,557.5	43.0	25.9	68.9	1,626.3
30,000-	50,000	2,022.8	115.9	69.3	185.2	2,208.0
50,000-	100,000	1,146.8	135.1	77.7	212.7	1,359.5
100,000-	200,000	332.4	91.2	57.4	148.6	481.0
200,000-	500,000	83.0	52.5	38.6	91.1	174.1
500,000-	1,000,000	12.1	17.3	27.8	45.2	57.3
Over \$1,000,000		4.5	10.2	13.8	24.0	28.5
GRAND TOTAL		\$24,309.7	\$762.7	\$427.5	\$1,190.2	\$25,500.0

Note: Totals may not add due to rounding.

**AVERAGE TOTAL INCOME AND AVERAGE INCOME BY SOURCE BY INCOME GROUP
FOR MASSACHUSETTS TAXPAYERS, 1974.**

(Dollar Amounts in Millions)

Income Group		Average 5% Income	Average 9% Income			Average Total Income
			Interest and Dividends	Capital Gains	Total	
\$	0- 2,000	\$ 912	\$ 16	\$ 2	\$ 18	\$ 930
	2,000- 3,000	2,414	61	9	70	2,483
	3,000- 4,000	3,365	105	17	122	3,487
	4,000- 5,000	4,347	125	24	149	4,496
	5,000- 6,000	5,334	134	30	164	5,497
	6,000- 7,000	6,329	135	33	169	6,498
	7,000- 8,000	7,326	131	38	169	7,496
	8,000- 9,000	8,320	132	43	175	8,496
	9,000- 10,000	9,307	138	48	185	9,492
	10,000- 15,000	12,202	151	62	213	12,416
	15,000- 20,000	16,941	204	104	308	17,250
	20,000- 25,000	21,557	370	214	583	22,140
	25,000- 30,000	26,007	717	432	1,149	27,156
	30,000- 50,000	33,783	1,937	1,158	3,095	36,878
	50,000- 100,000	55,576	6,546	3,764	10,310	65,886
	100,000- 200,000	89,684	24,600	15,496	40,096	129,781
	200,000- 500,000	128,888	81,455	59,953	141,408	270,298
	500,000-1,000,000	141,279	201,383	323,814	525,197	666,465
	Over \$1,000,000	235,053	537,158	728,263	1,265,421	1,500,421
GRAND TOTAL		\$ 10,312	\$ 324	\$ 181	\$ 505	\$ 10,817

Note: Totals may not add due to rounding.

APPENDIX G.

TOTAL INCOME TAX PAID BY SOURCE OF INCOME AND BY INCOME GROUP
FOR MASSACHUSETTS TAXPAYERS, 1974.

(Dollar Amounts in Thousands)

Income Group		5% Income Tax	9% Income Tax	Total Tax
\$ 0-	2,000	\$ 264	\$ 28	\$ 292
2,000-	3,000	915	96	1,011
3,000-	4,000	5,963	551	6,515
4,000-	5,000	9,284	827	10,111
5,000-	6,000	14,118	1,140	15,258
6,000-	7,000	18,594	1,286	19,881
7,000-	8,000	22,619	1,344	23,964
8,000-	9,000	25,665	1,390	27,055
9,000-	10,000	28,115	1,452	29,567
10,000-	15,000	171,042	7,785	178,827
15,000-	20,000	171,862	7,848	179,710
20,000-	25,000	110,829	7,173	118,002
25,000-	30,000	59,691	6,035	65,727
30,000-	50,000	82,418	16,309	98,727
50,000-	100,000	50,664	18,887	69,551
100,000-	200,000	15,408	13,251	28,660
200,000-	500,000	3,955	8,143	12,098
500,000-	1,000,000	580	4,051	4,631
Over \$1,000,000		220	2,161	2,381
GRAND TOTAL		\$792,209	\$99,760	\$891,969

Note: Totals may not add due to rounding.

**AVERAGE INCOME TAX PAID BY SOURCE OF INCOME AND INCOME GROUP
FOR MASSACHUSETTS TAXPAYERS, 1974.**

(Millions of Dollars)

Income Group		Average 5% Income Tax	Average 9% Income Tax	Average Total Tax
\$	0- 2,000	\$ 1	\$ -*	\$ 1
	2,000- 3,000	6	-*	6
	3,000- 4,000	46	4	50
	4,000- 5,000	78	7	85
	5,000- 6,000	123	10	133
	6,000- 7,000	165	11	176
	7,000- 8,000	206	12	218
	8,000- 9,000	244	13	257
	9,000- 10,000	280	15	295
	10,000- 15,000	385	17	402
	15,000- 20,000	577	26	603
	20,000- 25,000	785	51	836
	25,000- 30,000	997	100	1,097
	30,000- 50,000	1,377	272	1,649
	50,000- 100,000	2,456	915	3,371
	100,000- 200,000	4,158	3,575	7,733
	200,000- 500,000	6,141	12,641	18,786
	500,000-1,000,000	6,744	47,105	53,849
	Over \$1,000,000	<u>11,579</u>	<u>113,737</u>	<u>125,316</u>
GRAND TOTAL		\$ 312	\$ 39	\$ 352

* Less than \$1.00

Note: Totals may not add due to rounding.

PRESENT MASSACHUSETTS INCOME TAX FOR VARIOUS KINDS OF TAXPAYERS
AT VARIOUS INCOME LEVELS WITH VARIOUS MIXES OF INCOME,
SHOWING EFFECTIVE TAX RATE FOR EACH.

Type of Taxpayer and Mass. Adjusted Gross Income	Amount of Tax			Effective Rate		
	All Salary or savings Interest	Half Int., Div., etc.	All Int., Div., etc.	All Sal. or Svgs. Interest	Half Int., Div., etc.	All Int., Div., etc.
<u>Single Taxpayer</u>						
\$ 5,000	\$ 145	\$ 279	\$ 322	3.1%	5.6%	6.4%
10,000	399	670	860	4.0	6.7	8.6
15,000	655	1,058	1,397	4.4	7.1	9.3
20,000	923	1,461	1,935	4.6	7.3	9.7
25,000	1,192	1,864	2,472	4.8	7.5	9.9
30,000	1,461	2,267	3,010	4.9	7.6	10.0
40,000	1,998	3,073	4,085	5.0	7.7	10.2
50,000	2,536	3,879	5,160	5.1	7.8	10.3
<u>Taxpayer and Spouse</u>						
\$ 5,000	-	-	-	-	-	-
10,000	\$ 367	\$ 638	\$ 828	3.7%	6.2%	8.3%
15,000	622	1,026	1,365	4.1	6.8	9.1
20,000	891	1,429	1,903	4.4	7.1	9.5
25,000	1,160	1,832	2,440	4.6	7.3	9.8
30,000	1,429	2,235	2,975	4.8	7.4	9.9
40,000	1,966	3,041	4,053	4.9	7.6	10.1
50,000	2,504	3,847	5,128	5.0	7.7	10.3
<u>Taxpayer, Spouse and Two Dependents</u>						
\$ 5,000	-	-	-	-	-	-
10,000	\$ 302	\$ 574	\$ 764	3.0%	5.7%	7.6%
15,000	558	962	1,301	3.7	6.4	8.7
20,000	827	1,365	1,839	4.1	6.8	9.2
25,000	1,095	1,768	2,376	4.4	7.1	9.5
30,000	1,364	2,171	2,911	4.5	7.2	9.7
40,000	1,902	2,977	3,989	4.8	7.4	10.0
50,000	2,439	3,783	5,064	4.9	7.6	10.1

**INDIVIDUAL INCOME TAX RETURNS WITH CAPITAL GAINS IN MASSACHUSETTS ON 1974 INCOME,
NOT INCLUDING FIDUCIARY RETURNS.**

Income Group		No. of Retrs. with Cap. Gains	Percent of Tot. Retrs. with Cap. Gains	Average Total Income	Average Capital Gains Income	Capital Gains As Percent of Total Income	Estimated Total Tax on Capital Gains (thousands)
\$	0- 2,000	2,418	0.6%	\$ 1,204	\$ 275	22.8%	\$ 6
	2,000- 3,000	2,465	1.5	2,527	602	23.8	27
	3,000- 4,000	2,873	2.2	3,510	754	16.3	171
	4,000- 5,000	2,942	2.5	4,633	969	20.9	257
	5,000- 6,000	2,753	2.4	5,498	1,233	22.4	305
	6,000- 7,000	2,729	2.4	6,491	1,376	21.2	338
	7,000- 8,000	2,655	2.4	7,496	1,588	21.2	379
	8,000- 9,000	2,658	2.5	8,498	1,702	20.0	407
	9,000- 10,000	2,594	2.6	9,500	1,841	19.4	430
	10,000- 15,000	13,291	3.0	12,485	2,090	16.7	2,500
	15,000- 20,000	12,102	4.1	17,409	2,568	14.7	2,797
	20,000- 25,000	9,066	6.4	22,324	3,329	14.9	2,716
	25,000- 30,000	6,155	10.3	27,318	4,207	15.4	2,330
	30,000- 50,000	10,058	16.8	37,864	6,893	18.2	6,240
	50,000- 100,000	5,413	26.2	67,582	14,347	21.2	6,989
	100,000- 200,000	1,430	38.6	131,938	40,160	30.4	5,169
	200,000- 500,000	330	51.2	274,173	117,003	42.6	3,475
	500,000-1,000,000	61	70.9	672,443	456,508	67.9	2,506
	Over \$1,000,000	14	73.7	1,494,143	988,286	66.1	11,245
GRAND TOTAL		82,007	3.2%	\$ 23,990	\$ 5,212	21.7%	\$38,287*

* With rate at 9% in 1974; would be \$45,275,000 at 10.75%

